



**City of Saint Paul**

*Randy C. Kelly, Mayor*

*160 City Hall  
15 West Kellogg Boulevard  
Saint Paul, Minnesota 55102-1631*

*Telephone: (651) 266-8800  
Facsimile: (651) 266-8541*

August 30, 2004

Council President Kathy Lantry, and  
City Councilmembers  
3<sup>rd</sup> Floor City Hall  
15 West Kellogg Boulevard  
St. Paul, MN 55102

Subject: Material for the September 1 Budget Meeting

Dear Council President Lantry and City Councilmembers:

The attached material has been prepared for your use as background, and will be used at Wednesday's meeting. Please bring the packet with you to the meeting.

Included is information related to the discussion items listed for September 1 on the City Council's 2004 Meeting Notice and Agenda. The materials are:

1. Review ROW Assessments Rates for 2003 - 2005 Proposed
  - A) 2003 Ratified Rates For All Classes of Properties
  - B) 2004 Approved Rates for All Classes of Properties
  - C) 2004 Anticipated Rates for All Classes of Properties (To be Ratified)
  - D) 2005 Proposed Rates for All Classes of Properties (To Be Approved)
  - E) Rationale (cost/benefit) For Using Assessments vs. Property Taxes for Street Lighting

Please see page 3 for the 2003-2005 rates. See pages 4-5 on the rationale for using assessments versus property taxes for street lighting.

2. Estimate of Payable 2005 Property Taxes for Average Saint Paul Homes and Businesses--Chris Samuel, Ramsey County

Mr. Samuel's handout is included as a separate attachment to this packet. Pages 28 and 29 of his handout show the estimated taxes assuming no levy increases for sample residential and commercial properties.

The Minnesota Department of Revenue estimated Pay 2005 property taxes assuming no city levy increase and county and school district levy increases equivalent to last year's growth rates. The Department estimated that Pay 2005 taxes would increase about 8% for residential properties.

3. Follow-up On Staffing Level Issues For Police, Fire & Parks From 8-25-04 Meeting

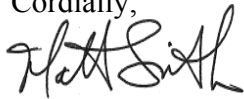
The Parks and Recreation Department's responses are on pages 6-7.

The Police Department's responses will be provided under separate cover tomorrow.

The Department of Fire and Safety Services' responses will be provided under separate cover tomorrow.

If you have additional questions on these subjects, please contact me. I look forward to seeing you Wednesday.

Cordially,



Matt Smith  
Director

cc: Dennis Flaherty  
budget analysts  
department directors

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City Of Saint Paul  
Department of Public Works  
Right-of-Way Assessment Rates

|   |                      | Actual           | 2003 Council Adopted |                   | 2004 Council Adopted<br>and 2004 Anticipated |                   | 2005 Mayor's Proposed |                   |
|---|----------------------|------------------|----------------------|-------------------|--|-------------------|-----------------------|-------------------|
|   |                      | Front<br>Footage | Budget<br>Rate       | Budget<br>Revenue | Budget<br>Rate                               | Budget<br>Revenue | Budget<br>Rate        | Budget<br>Revenue |
| <u>Downtown Streets</u>                           |                      |                  |                      |                   |  |                   |                       |                   |
| I-A   | Paved Streets        | 91,975           | 5.73                 | \$527,016.75      | 7.95   | \$731,201.25      | 10.55                 | \$970,336.25      |
| I-B   | Brick Streets        | 10,916           | 7.73                 | \$84,380.68       | 9.95   | \$108,614.20      | 12.55                 | \$136,995.80      |
|   |                      |                  |                      | \$611,397.43      |  | \$839,815.45      |                       | \$1,107,332.05    |
| <u>Outlying Commercial &amp; Arterial Streets</u> |                      |                  |                      |                   |  |                   |                       |                   |
| II  | Commercial Property  | 620,944          | 3.38                 | \$2,098,790.72    | 4.35   | \$2,701,106.40    | 5.75                  | \$3,570,428.00    |
| II  | Residential Property | 1,089,923        | 1.57                 | \$1,711,179.11    | 1.87   | \$2,038,156.01    | 2.38                  | \$2,594,016.74    |
|   |                      |                  |                      | \$3,809,969.83    |  | \$4,739,262.41    |                       | \$6,164,444.74    |
| <u>All Residential Streets</u>                    |                      |                  |                      |                   |  |                   |                       |                   |
| III   | Commercial Property  | 456,065          | 2.52                 | \$1,149,283.80    | 3.30   | \$1,505,014.50    | 4.32                  | \$1,970,200.80    |
| III   | Residential Property | 3,193,825        | 1.57                 | \$5,014,305.25    | 1.87   | \$5,972,452.75    | 2.25                  | \$7,186,106.25    |
|   |                      |                  |                      | \$6,163,589.05    |  | \$7,477,467.25    |                       | \$9,156,307.05    |
| <u>All Oiled and Paved Alleys</u>                 |                      |                  |                      |                   |  |                   |                       |                   |
| IV  | Commercial Property  | 163,659          | 0.76                 | \$124,380.84      | 0.78   | \$127,654.02      | 0.78                  | \$127,654.02      |
| IV  | Residential Property | 1,808,731        | 0.50                 | \$904,365.50      | 0.50   | \$904,365.50      | 0.50                  | \$904,365.50      |
|   |                      |                  |                      | \$1,028,746.34    |  | \$1,032,019.52    |                       | \$1,032,019.52    |
| <u>Unimproved Street Right-Of-Way</u>             |                      |                  |                      |                   |  |                   |                       |                   |
| V   | Commercial Property  | 10,486           | 1.29                 | \$13,526.94       | 1.92   | \$20,133.12       | 2.30                  | \$24,117.80       |
| V   | Residential Property | 27,815           | 0.79                 | \$21,973.85       | 1.14   | \$31,709.10       | 1.31                  | \$36,437.65       |
|   |                      |                  |                      | \$35,500.79       |  | \$51,842.22       |                       | \$60,555.45       |
| <u>Unimproved Alley Right-Of-Way</u>              |                      |                  |                      |                   |  |                   |                       |                   |
| VI  | Commercial Property  | 11,258           | 0.34                 | \$3,827.72        | 0.35   | \$3,940.30        | 0.35                  | \$3,940.30        |
| VI  | Residential Property | 135,843          | 0.23                 | \$31,243.89       | 0.23   | \$31,243.89       | 0.23                  | \$31,243.89       |
|   |                      |                  |                      | \$35,071.61       |  | \$35,184.19       |                       | \$35,184.19       |
| Total All Classes                                 |                      | 7,621,440        |                      | \$11,684,275.05   |  | \$14,175,591.04   |                       | \$17,555,843.00   |

## **Policy rationale for Mayor Kelly's recommendation for a streetlight maintenance assessment in the 2005 budget:**

The Mayor's 2005 proposed budget recognizes a need to offset the loss of approximately \$3.2 million from reduced state Local Government Aid to ensure public services are maintained. Here is the major policy rationale for using the maintenance assessment approach over the alternative of an equal-sized increase in the City property tax levy:

**The maintenance assessment approach spreads the costs of the streetlight system more fairly (broadly) than a property tax levy increase.** A maintenance assessment spreads the costs of the lighting system more evenly across more properties—including many that are exempt from property taxes but benefit equally from well-lit streets and sidewalks. This is particularly important in Saint Paul with its large number of government and educational institutions. Maintenance assessments also spread costs against properties that are taxable, but contribute little or nothing to annual city operating costs through the tax levy, because they are in TIF districts. Because the assessment approach spreads costs more broadly, the streetlight maintenance assessment will add from \$15 to \$19 per year to the bill on a typical home—versus an average increase of \$26 to \$32 if the same amount had to be raised with the property tax levy. Analysis prepared by the Office of Financial Services indicated that 85% of the residential homesteads in the city would pay a lower annual fee in assessments than if the same amount had to be paid through the property tax levy.

**Assessment rates more accurately reflect the actual costs to provide street-lighting services than a property tax levy does.** Streetlighting services (as well as other services provided in the right of way) cost the same to provide to a home with a given lot size regardless of the size or value of the home located there, all other things being equal. Uniform assessment rates for each class of property allow costs to spread more equitably across individual properties reflecting actual costs of services provided and the value of benefits received. The property tax levy spreads the cost burden according to the current estimated market value—which can vary widely from lot to lot and from year to year due to factors unrelated to the costs of providing services.

**Assessment costs will be predictable for citizens, and the City will have a reliable funding source for streetlighting and other right of way maintenance costs.** Because the assessment is based on street frontage, citizens' bills for this service will be insulated from the effects of rising market values, state law changes, or other factors that can cause property tax bills to fluctuate unpredictably and uncontrollably from year to year. Once phased in, future maintenance assessment rates will increase solely based on the costs to provide services. For the City, the funding stream for street maintenance will be reliable and unaffected by any future LGA cuts, to ensure adequate resources for maintenance and upkeep of the city's public lighting infrastructure. And Saint Paul will avoid the future risk of streetlights being shut off to save money during a state budget crisis—as they were in 1982.

**Streetlight maintenance assessments are a commonly-used financing source in other cities already, including several in Ramsey County.** Maintenance assessments for public lighting systems are already in widespread use in other cities, including some in Ramsey County. Saint Paul would join Mounds View, New Brighton, North St. Paul and Shoreview among communities that already use this method to pay for their streetlights. Proposed rates for Saint Paul are comparable to those in suburban areas.



## City of Saint Paul

### Interdepartmental Memorandum

To: Matt Smith

From: Bob Bierscheid

Date: 08/30/04

Subject: **Responses to Parks and Recreation Questions**

**I. Question 1 - What is the effect of the change from Director to Assistant Director positions in terms of duties and responsibilities, and ultimately the services provided at the center?**

The proposed title reduction of 5 FTE Recreation Center Director to 5 FTE Assistant Recreation Director will not reduce any services available at individual Recreation Centers. Specifically the title reductions will have no impact (either for any individual center or in the system as a whole) to available staff hours and also no impact on building hours, as the change is limited to the title of staff rather than the level of available staff hours.

The participants in local programs and the general public will not observe any noticeable changes in their access to programs and facilities due to the proposed title reductions. The difference in the roles between Recreation Center Director and Assistant Directors is for the most part related to the non-public/administrative aspects of their jobs. Employees in both positions are fully responsible and qualified to supervise, schedule and organize activities at a specific recreation center, and serve as the primary point of contact between the community and the City at the specific recreation site where they are assigned. The differences in administrative roles are largely related to scope of responsibility and planning. The responsibilities of the Assistant Director position are specifically focused on services at individual Recreation Centers and related assignments, as well as implementing programs that have been developed. In contrast, Recreation Center Directors have additional responsibilities for leading planning and program development efforts within a broader community. These responsibilities include the interaction with other Recreation Center Directors on City-wide teams and the oversight of programs at multiple sites, including those supervised by Assistant Directors. Currently there are three (3) centers in the system supervised by Assistant Recreation Directors.

While the proposed budget specifying the reduction of 5 FTE positions could require the reduction of current staff to a lesser title, Parks and Recreation management has actively planned to implement the reduction in such a way that will not require any current staff to be laid-off or take a reduction in

responsibility/pay. Staff attrition in 2004 will allow the Division to implement three (3) of the five (5) reductions without impacting current staff, titles or assignments. Parks Management is refining a plan for addressing the remaining two (2) reductions by securing \$14,500 of additional (non-tax) revenues by piloting a non-resident fee for Special Programs activities.

**II. Question 2 - When one staff person is assigned to a recreation center, how are the safety and communications issues handled? Will we have to look at closing some of the smaller part time centers to free up resources at other centers?**

All of the recreation centers and programs provide a safe atmosphere for our participants. Programs would not be offered or facilities opened if they were not evaluated as safe.

Related specifically to staffing levels, the management practices of Parks and Recreation promotes assignment of staff based on specific need. For this reason, staffing at specific sites and between sites will be varied based on the programs, activities and facility schedules.

Currently, Recreation Center Director and Assistant Directors are assigned and responsible for program supervision for specific sites. Recreation Leaders and other part-time staff are available to be assigned between multiple sites depending on the needs of the system. These individual staff are scheduled for programmatic purposes and are not attached to facilities/sites. Staff schedules within a specific service area are flexible and these staff are expected to be mobile/work at a variety of sites in order to specifically respond and provide assistance for whatever programmatic needs exist. Staff within each of the six (6) service areas meet on a weekly basis to review issues, specifically communication amongst the group regarding safety and related participant discipline is a standing agenda item.

In addition, Parks and Recreation has a Safety Office, which as part of their responsibilities conducts annual site safety inspections/reviews in accordance with standards set forth by the Department of Labor's Occupational Safety and Health Administration. The purpose of these reviews is to minimize/eliminate known hazards to both Parks' employees and the general public. In the case that an issue is revealed, advice is given on how to remedy the situation, and then a follow-up visit is made to assure that the appropriate action has occurred.

In previous budget cycles, the possibility of facility closures was not supported and Parks and Recreation was ultimately asked to seek alternate means of meeting their budget targets. The Administration is not proposing any reduction of facilities or facility hours as part of this 2005 budget and does not believe that facility closures are necessary to address any issues related to this budget.



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August 31, 2004

Council President Kathy Lantry, and  
City Councilmembers  
3<sup>rd</sup> Floor City Hall  
15 West Kellogg Boulevard  
St. Paul, MN 55102

Subject: Additional Material for the September 1 Budget Meeting

Dear Council President Lantry and City Councilmembers:

The attached material is the remaining information for tomorrow's meeting, and concerns this agenda item:

1. Follow-up On Staffing Level Issues For Police, Fire & Parks From 8-25-04 Meeting

The Parks and Recreation Department's responses were distributed in yesterday's packet.

The Police Department's responses are on pages 1-9.

The Department of Fire and Safety Services' responses are on pages 10-12.

If you have additional questions on these subjects, please contact me. I look forward to seeing you tomorrow.

Cordially,

Matt Smith  
Director

cc: Dennis Flaherty  
budget analysts  
department directors

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**Interdepartmental Memorandum**  
CITY OF SAINT PAUL

TO: Matt Smith, Finance Director  
FROM: Chief Harrington *[Signature]*  
SUBJECT: 2005 Budget Questions  
DATE: August 30, 2004

Attached are the department's responses to council agenda questions C-K. Please contact me if you have any additional questions or concerns. Thank you.

cc: Assistant Chiefs  
Sr. Commander Bostrom  
Amy Brown

C) Explain why there is a significant decrease in police training resources from 2003 to 2005. Is the level of resources devoted to training adequate, especially in light of the increase in younger more inexperienced police officers on the force? (Lantry)

The reduction in training activity 04303 is the result of a transfer of two sergeant FTEs to the special funds in 34117. This transfer covers the loss of grant funding for two sergeants in the family and sexual violence unit. Without these two sergeants, the unit's ability to address the domestic and family violence issues in the city would be crippled.

The level of resources devoted to training officers has increased especially in the areas of use of force, diversity and terrorism prevention training. However, if additional officers are hired a concomitant increase in the training budget will need to be addressed.

D) What is the Extent of Funding in 2005 For Crime Prevention Programs. How do we track and plan for the use of crime prevention resources? (Montgomery, Lantry & Helgen)?

As is stated in the definition of Community Policing the Saint Paul Police Department operates on the premise that crime prevention and all the other missions of the department are best served not by running programs but by instituting a philosophy.

**“Community Policing is a philosophy of full service proactive policing where the same officer patrols on a permanent basis from a decentralized place working in partnership to identify and solve problems”**

Programs come and go and we have learned over the years that programs are frequently too rigid to be applied to the wide variety of real world circumstances. In addition programs are also perceived as time determined and we know that both the officers, the community and even the criminal element have adapted to programs by waiting them out. Even the best intended programs. For example the department's HEAT program was initially successful but after that first year we heard from the district councils that they were not going to take any action until HEAT started and the criminals also spoke of moving to the other districts or taking a vacation during the 30 days of HEAT.

Thus the SPPD has taken the approach that crime prevention is a philosophy that every unit has a responsibility to fulfill and we have decentralized crime prevention and also made it more a routine part of the officer's functions.

The core mission of the Saint Paul Police Department is to prevent crime and, therefore, all funds are either directly or indirectly committed to that purpose. Through resource allocation in 2005, crime prevention programs have increased. Specific crime prevention programs funded by both the general fund and grants include but are not limited to; three crime prevention specialists, two officers dedicated to crime prevention through environmental design, the Value Based Initiative, Police Athletic League, Juvenile Accountability Block Grant for the prevention and reduction of juvenile crime including curfew and truancy enforcement, after school enrichment, and enhanced probation, Weed and Seed Grants, State of Minnesota Crime Prevention Funding for the East

Side, State of Minnesota Disproportionate Minority Contact funding, domestic violence safety plan development for victims, sex offender notification program, volunteer premise surveys for target hardening, auto theft prevention programs, ACOP, Statmap (crime analysis and mapping), virtual block club program, SCOOP, COPs and kids reading program and SROs.

In assigning resources for the detection and prevention of crime, the department employs many inputs including crime analysis and mapping, citizen input including neighborhood block clubs, business organizations and police officer observation and knowledge of the area. The department sets goals and objectives for all activities through the annual budget process. The units then refine their objectives during the monthly stat map meetings.

E) What is the Strategy For Long Term Funding for Effective Crime Prevention Programs (Montgomery, Lantry & Helgen)?

In addition to applying for grant funding and resource review and allocation, the department has begun exploring fund raising through the establishment of a non-profit Saint Paul Police Foundation. These funds would be in addition to general fund allocations and spending. Crime statistics have reflected favorable performance by Saint Paul Police personnel.

While Saint Paul Police calls for service continue to increase on a yearly basis, part I offenses reflect a constant decrease. While Saint Paul Police calls for service have increased 11% from 1993 to 2003, part I offenses in the same time period have decreased 23%. A further comparison of Minneapolis to Saint Paul from 2000 to 2003 shows Saint Paul crime was reduced by 16 percent while Minneapolis crime went down 10 percent.

F) What is the cost to restore 28 police officers and the park rangers and how would the additional officers be added back to the budget? (Benanav and Helgen)

Option 1- Phase in 14 officers per year by having two police academy.

Option 2- Hire all 28 officers in one year by having one police academy.

See attachments A and B.

G) What are the national standards for the deployment of police officers per capita and how does Saint Paul compare with other cities of similar size and crime rates? (Benanav)

The U.S. Department of Justice's (USDOJ) most recent figures were published in the '2002 Crime in the United States' publication. Saint Paul was compared with 2002 police officer deployment numbers to stay consistent with national standards for deployment of officers' information.

In Saint Paul, the number of sworn full-time employees (officers) per 1,000 inhabitants in 2002 equaled 1.95. Saint Paul's number of officers per 1,000 inhabitants is below all national and 'Midwest States' averages.

The average number of officers per 1,000 inhabitants for U.S. cities with a population of 250,000 equaled 2.9. The average for all cities equaled 2.3. Midwest U.S. cities with a population of 250,000 and over averaged 3.4 officers per 1,000 inhabitants. The average of all Midwest cities was 2.2.

Saint Paul would need to hire 279 officers to average 2.9 officers per 1,000 inhabitants, 103 officers to average 2.3, 425 officers to average 3.4, and 74 officers to average 2.2.

***Please see attachment C for more detailed information.***

H) What is covered by the line item: "Community and Volunteer Services" and why has the activity been reduced? (Lantry)

The Saint Paul Police Community and Volunteer Services encompasses all of the police department volunteers including the reserve/NAO contingent, the speakers bureau, and the band. There are also one sergeant and two police officers who supervise the reserves. The department has expanded the Reserve/Neighborhood Assistance Officer (NAO) participation from 69 to 107 in 2004 without a commensurate increase in the budget. The department has also increased the effectiveness of the volunteers by consolidating the NAO and Reserve forces with the title of Reserves. We also moved the volunteer services unit to a stand alone facility on Rice Street, which had facilitated better cooperation and allowed for more efficient use of equipment.

The activity reflects the transfer (not reduction) of one sergeant to the juvenile unit along with the duties related to the chaplain program. Later we discovered that the Chaplain duties were more than .5 FTE and moved the activity back to community and volunteer services.

I) Why has the activity "records" been reduced? (Lantry)

This reduction is part of the 2004 budget cuts and includes one commander and .5 clerk typist II. Also, in 2005, one clerk typist II was transferred to another unit in the department.

J) What accounts for the increase in the number of mounted patrol hours when the number of patrols has been reduced? Do the patrol hours include transporting the horse to and from the City by the mounted patrol officers? What is the cost to the City of the mounted patrol? What other costs are being paid by non-city organizations for the service. (Lantry and Benanav)

The increase in hours for the mounted unit in 2004 over the 2003 level is due to reconstituting the mounted unit which was disbanded in 2003. The unit was reformed in 2004 and required training officers for mounted patrol duty. The unit has spent approximately 2210 hours training and 488.5 on details year to date. We have had approximately 480 patrol hours since 5/15/2004.

The city has received a \$25,000 donation towards the operational costs of the mounted patrol and a pledge for an additional \$25,000.

The patrol hour figure includes the mounted unit personnel transporting the horses to and from

the stable.

The current unit supplies and services budget is \$49,750.00. The following breakdowns are approximate:

\$28,500 is allocated for care of the horses (board, farrier, medical)

\$13,500 is allocated for training fees and animal purchase.

\$7,700 is allocated for equipment/ supplies, repair.

The following are the personnel costs, including fringe benefits for a full year.

The unit is staffed with 2 FTEs at \$68,683 for a total of \$137,366.

One .3 FTE supervisor at \$26,459.

Three .1 FTE riders at \$7,360, \$7,126 ,and \$7,531 each for a total of \$22,017.

The yearly salary cost of the unit totals \$185,842.

Overtime costs to date including fringe benefits is \$12,080.

Salary and OT total \$197,922.

K) What is the effect of eliminating the Park Rangers and who is providing park security?

The park ranger program was eliminated in 2003. A comparison of the part one crime from 2000 to 2004 in the parks shows the following:

### Saint Paul Parks

| Offense            | 2000 | 2001 | 2002 | 2003 | 2004 ytd | 2000-03 Total | 2000-03 Avg | % of Total |
|--------------------|------|------|------|------|----------|---------------|-------------|------------|
| Homicide           | 0    | 0    | 0    | 0    | 0        | 0             | 0           | 0%         |
| Rape               | 4    | 1    | 3    | 3    | 1        | 11            | 3           | 1%         |
| Robbery            | 4    | 1    | 4    | 5    | 2        | 14            | 4           | 1%         |
| Aggravated Assault | 5    | 3    | 6    | 5    | 5        | 19            | 5           | 2%         |
| Burglary           | 26   | 10   | 22   | 15   | 11       | 73            | 18          | 6%         |
| Theft              | 195  | 362  | 164  | 242  | 194      | 963           | 241         | 82%        |
| Auto Theft         | 25   | 23   | 24   | 22   | 13       | 94            | 24          | 8%         |
| Arson              | 1    | 3    | 1    | 2    | 1        | 7             | 2           | 1%         |
| Part I Reports     | 260  | 403  | 224  | 294  | 227      | 1181          | 295         | 100%       |

\*Phalen, Como, Highland, Crosby Farm, Harriet Island,  
Cherokee, Hidden Falls, Newell, Indian Mound and Marydale.

The increase in the theft category is specific to theft from automobiles. Park security is provided by police officers patrolling the parks as an addition to their existing patrol duties.

In addition quality of life complaints have risen in some parks during this period. For example lewd conduct complaints increased in Crosby park. Due to Vice Sweeps and cooperative education with Out Front MN , we have seen the number drop back to normal rates.

## **ATTACHMENT A**

### **RESTORE 28 POLICE OFFICERS EST. COST FOR 2005**

|   | <b><u>EST. AMOUNT</u></b>      |
|---|--------------------------------|
| <b>SALARIES</b>   |                                |
| 28 FULL-TIME POLICE OFFICERS (OCCUPATION 323X AT STEP 3)  | 1,323,000                      |
| OVERTIME - BASED ON AVERAGE OVERTIME HOURS (144) FOR<br>POLICE OFFICERS IN 2003-CALCULATED AT 5 YEAR STEP | 156,724                        |
| 1 COMMANDER (10 YEAR STEP)  | 82,824                         |
| 3 SERGEANTS (10 YEAR STEP)  | 205,445                        |
| FTO PAY @ \$1.50  | 27,000                         |
| <b>FRINGE BENEFITS</b>  |                                |
| FRINGE BENEFITS FOR FULL-TIME POLICE OFFICERS<br>(BASED ON 2005 BUDGETED RATE OF 29.528%)                 | 390,655                        |
| FRINGE BENEFITS FOR FULL-TIME COMMANDER<br>(BASED ON 2005 BUDGETED RATE OF 29.528%)                       | 24,456                         |
| FRINGE BENEFITS FOR FULL-TIME SERGEANTS<br>(BASED ON 2005 BUDGETED RATE OF 29.528%)                       | 60,664                         |
| WORKER'S COMPENSATION (\$2,636.25 EACH X 31)<br>(BASED ON TOTAL 2005 PROPOSED BUDGET/SWORN FTEs)          | 81,724                         |
| OVERTIME FRINGE BENEFITS<br>(BASED ON 2005 BUDGETED RATE 12.083%)   | 18,937                         |
| <b>SUPPLIES &amp; SERVICES</b>  |                                |
| AMMUNITION (\$401 EACH)   | 11,228                         |
| GLOCK (\$575 EACH)  | 16,100                         |
| SHOTGUN (\$540 EACH X 9)  | 4,860                          |
| MOTOR FUEL  | 28,000                         |
| CLEANING SUPPLIES & TARGETS (\$50 EACH X 28)  | 1,400                          |
| CLOTHING-UNIFORMS (\$936 EACH X 28)   | 26,208                         |
| TRAINING PER OFFICER (\$6,750 EACH X 28)  | 189,000                        |
| <b>EQUIPMENT</b>  |                                |
| VEHICLES (\$20,000 EACH X 9)  | 180,000                        |
| RADIOS FOR SQUADS ( \$6,000 EACH X 9)   | 54,000                         |
| HANDHELD RADIOS (\$2,800 EACH X 28)   | 78,400                         |
| EQUIPMENT FOR NEW SQUADS AND SET UP (\$7,000 X 9 EACH)  | 63,000                         |
| LAPTOP (\$5,000 EACH X 9)   | 45,000                         |
| LICENSE FEE FOR LAPTOP (\$2,300 EACH X 9)   | 20,700                         |
| * LAPTOP GPRS AIRTIME (\$780 EACH X 9)  | 7,020                          |
| <b>TOTAL</b>  | <b><u><u>3,096,345</u></u></b> |

\* ON GOING ANNUAL FEE FOR EACH UNIT

## **ATTACHMENT B**

### **SAINT PAUL POLICE DEPARTMENT PARK RANGER PROGRAM EST. COST FOR 2005**

|   | <b><u>EST. AMOUNT</u></b>    |
|---|------------------------------|
| <b>SALARIES</b>   |                              |
| 15 FULL-TIME POLICE SECURITY RANGERS AT STEP 1  | 308,914                      |
| OVERTIME  | 1,500                        |
| <b>FRINGE BENEFITS</b>  |                              |
| FRINGE BENEFITS FOR FULL-TIME POLICE SECURITY RANGERS<br>(BASED ON 2005 BUDGETED RATE OF 30.771%) | 95,056                       |
| WORKER'S COMPENSATION (\$2,636.25 EACH)   | 39,544                       |
| OVERTIME FRINGE BENEFITS<br>(BASED ON 2005 BUDGETED RATE OF 12.083%)                              | 181                          |
| <b>SERVICES</b>   |                              |
| VEHICLE REPAIRS   | 10,000                       |
| <b>SUPPLIES</b>   |                              |
| MOTOR FUEL  | 15,000                       |
| PARTS FOR VEHICLES  | 10,000                       |
| OTHER SUPPLIES  | 2,000                        |
| CLOTHING-UNIFORMS (\$500 x 15)  | 7,500                        |
| <b>EQUIPMENT</b>  |                              |
| VEHICLES (\$15,000 EACH X 5)  | 75,000                       |
| RADIOS FOR SQUADS (\$3,000 EACH X 5)  | 15,000                       |
| HANDHELD RADIOS (\$2,800 EACH X 15)   | 42,000                       |
| <b>TOTAL</b>  | <b><u><u>621,695</u></u></b> |



## Crime Index & # of Sworn FTE's for Cities of Comparable Size to Saint Paul, MN Year 2002

### Cities Sorted by Crimes per 1000 Persons

|                             | CITY               | Population | Crime Index | Crime per 1000 | # Sworn FTE | # Sworn per 1000 |
|-----------------------------|--------------------|------------|-------------|----------------|-------------|------------------|
| 1                           | Riverside, CA      | 264,540    | 15,161      | 57             | 358         | 1.35             |
| 2                           | Pittsburgh, PA     | 342,529    | 19,737      | 58             | 1071        | 3.13             |
| 3                           | Louisville, KY     | 259,472    | 15,439      | 60             | 709         | 2.73             |
| 4                           | St. Paul, MN       | 293,002    | 17,479      | 60             | 571         | 1.95             |
| 5                           | Raleigh, NC        | 285,383    | 17,833      | 62             | 620         | 2.17             |
| 6                           | Newark, NJ         | 279,269    | 17,814      | 64             | 1361        | 4.87             |
| 7                           | Minneapolis, MN    | 390,415    | 26,630      | 68             | 836         | 2.14             |
| 8                           | Wichita, KS        | 347,801    | 24,104      | 69             | 636         | 1.83             |
| 9                           | St. Petersburg, FL | 259,582    | 20,914      | 81             | 507         | 1.95             |
| 10                          | Cincinnati, OH     | 333,273    | 29,205      | 88             | 990         | 2.97             |
| 11                          | Tampa, FL          | 317,322    | 35,380      | 111            | 956         | 3.01             |
| 12                          | St. Louis, MI      | 353,004    | 50,429      | 143            | 1460        | 4.14             |
| Average for Selected Cities |                    | 310,466    | 24,177      | 77             | 840         | 3                |

### Cities Sorted by # of Sworn FTE's per 1000 Persons

|                             | CITY               | Population | Crime Index | Crime per 1000 | # Sworn FTE | # Sworn per 1000 |
|-----------------------------|--------------------|------------|-------------|----------------|-------------|------------------|
| 1                           | Riverside, CA      | 264,540    | 15,161      | 57             | 358         | 1.35             |
| 2                           | Wichita, KS        | 347,801    | 24,104      | 69             | 636         | 1.83             |
| 3                           | St. Paul, MN       | 293,002    | 17,479      | 60             | 571         | 1.95             |
| 4                           | St. Petersburg, FL | 259,582    | 20,914      | 81             | 507         | 1.95             |
| 5                           | Minneapolis, MN    | 390,415    | 26,630      | 68             | 836         | 2.14             |
| 6                           | Raleigh, NC        | 285,383    | 17,833      | 62             | 620         | 2.17             |
| 7                           | Louisville, KY     | 259,472    | 15,439      | 60             | 709         | 2.73             |
| 8                           | Cincinnati, OH     | 333,273    | 29,205      | 88             | 990         | 2.97             |
| 9                           | Tampa, FL          | 317,322    | 35,380      | 111            | 956         | 3.01             |
| 10                          | Pittsburgh, PA     | 342,529    | 19,737      | 58             | 1071        | 3.13             |
| 11                          | St. Louis, MI      | 353,004    | 50,429      | 143            | 1460        | 4.14             |
| 12                          | Newark, NJ         | 279,269    | 17,814      | 64             | 1361        | 4.87             |
| Average for Selected Cities |                    | 310,466    | 24,177      | 77             | 840         | 3                |

\*Crime Index includes: homicide, rape, robbery, agg. assault, burglary, theft, & auto theft. Arson is excluded.

\*\*Cities were chosen for comparison based upon population criteria. Minneapolis was chosen because of its proximity with Saint Paul.

Demographic information was not considered when selecting cities for comparison.

\*\*\* # Sworn FTE = number of sworn full time employees (officers)

### Average number of officers per 1,000 inhabitants for:

- \* U.S. cities with a population of 250,000 and over = 2.9.
- \* All cities in the U.S. = 2.3.
- \* MIDWEST U.S. cities with a population of 250,000 and over = 3.4.
- \* All MIDWEST U.S. cities = 2.2.

(In Saint Paul, the number of officers per 1,000 inhabitants in 2002 = 1.95.)

### Saint Paul would need to hire:

- \* 279 officers to average 2.9 officers per 1,000 inhabitants. (avg. for U.S. cities with population of 250,000+)
- \* 103 officers to average 2.3 officers per 1,000 inhabitants. (avg. for all U.S. cities)
- \* 425 officers to average 3.4 officers per 1,000 inhabitants. (avg. for Midwest U.S. cities with population of 250,000+)
- \* 74 officers to average 2.2 officers per 1,000 inhabitants. (avg. for all Midwest U.S. cities)



## Interdepartmental Memorandum

CITY OF SAINT PAUL

August 31, 2004

**TO:** Council President Lantry  
Councilmember Montgomery  
Councilmember Thune  
Councilmember Harris  
Councilmember Benanav  
Councilmember Helgen  
Councilmember Bostrom

**FROM:** Fire Chief Doug Holton *DH*

**SUBJECT:** 2005 Fire Department Budget Responses

- 1. Why has Station 20 been picked for closing when there are staff shortages? Do we have funding for 27, 26, or 25 companies?*

Station #20 has not been picked for closing, and is not closed. Station #20 has been open and will continue to be operational for the remainder of 2004 and 2005. Two fire companies, Engine #20 and Ladder #20, comprise Station #20. Ladder #20 has been in service all of 2004. However, since January 1, 2004, Engine #20 has only been in service a total of 18 days.

During the process to offset the local government aid reductions in 2003, fourteen sworn positions (4 captains, 4 fire equipment operators, and 6 firefighters) were eliminated from the Fire Department Budget. These fourteen positions were used to staff an engine company. A fire company, specifically Engine #20 was not decommissioned.

As a result of keeping Engine #20 operational, the Fire Department Administration had to choose between keeping 27 companies open with inadequate staffing or close one Engine Company to put a safer number of personnel on the remaining 26 companies. In an effort to keep firefighters safer and create a better service to the community, I decided to close Engine #20 and reassign the staff on a day-to-day basis to create more four-person companies throughout the city.

Engine #20 was chosen for several reasons:

- 1) Engine #20 has the lowest amount of runs of a non-medic double company.
- 2) Engine #20 is not a medic company.
- 3) Ladder #20 is in the same location and can respond and supply water just as fast as Engine #20 in their first alarm response area. The response time for Ladder #20 is the same as Engine #20.
- 4) Ladder #20 has a 300-gallon water tank and the capabilities to secure a water hydrant if needed.
- 5) The Emerald Garden and Berry Place housing developments are fully sprinklered and are also protected by hard-wired smoke detectors. This will allow fire companies adequate time to extinguish any fires.
- 6) In the event of a major fire in Engine #20's first alarm response area, Engine #13, Engine #14, Engine #23, Ladder #20 and #22, Squad #2, Chief #1 and #2, and Ladder #8 will respond with a total of 31 personnel in less than four minutes.

Since April 18, 2004, Engine #20 has not been operational and there has been neither an increase in response time nor an increase in civilian and/or firefighter injuries as a result.

In the 2004 Adopted Budget and the 2005 Proposed Budget, there is funding for 26 companies. In my professional opinion, Engine #20 should be decommissioned on January 1, 2005.

**2. *What is the insurance rating for Saint Paul and Saint Paul neighborhoods? Are we increasing insurance costs to homeowners by cutting fire personnel?***

It is difficult to gauge the insurance rating for the City of Saint Paul. We are not mandated by the ISO rating schedule, as are many smaller municipalities in Minnesota. Insurance companies consider a number of factors in determining premiums and coverage. In terms of fire protection in Saint Paul, most insurance companies are concerned with five criteria:

- 1) Distance of the nearest fire station to the homeowner's residence.
- 2) Response time of the nearest fire company.

- 3) If the residence has a sprinkler system.
- 4) If the residence has a hard-wired smoke detector.
- 5) If the municipality has full-time or volunteer firefighters.

Currently, homeowners of single-family homes are required to install a hard-wired smoke detector before selling their homes on the market. Homeowners who buy a home with an existing hard-wired smoke detector or who install one in their current home will save five-to-ten percent on their annual homeowners insurance bill.

The Saint Paul Department of Fire and Safety Services is not reducing personnel in the 2005 Budget. We are increasing the number of personnel responding to each emergency by staffing each company with a minimum of four personnel. This change will increase the safety of all fire personnel and ensure effective and efficient delivery of services to the citizens of Saint Paul.

DH

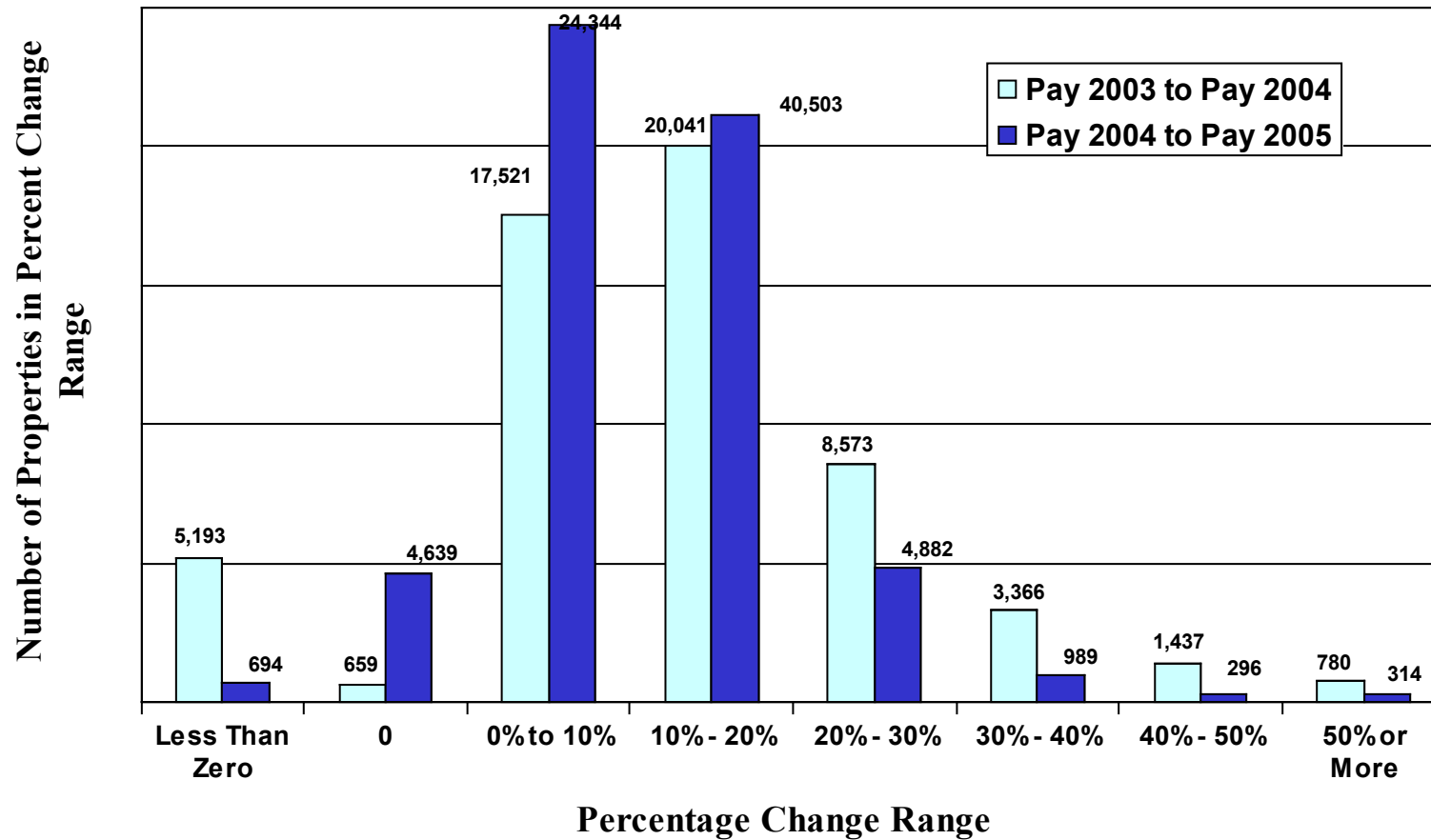
# **Trends Affecting Payable 2005 Property Taxes in Ramsey County**



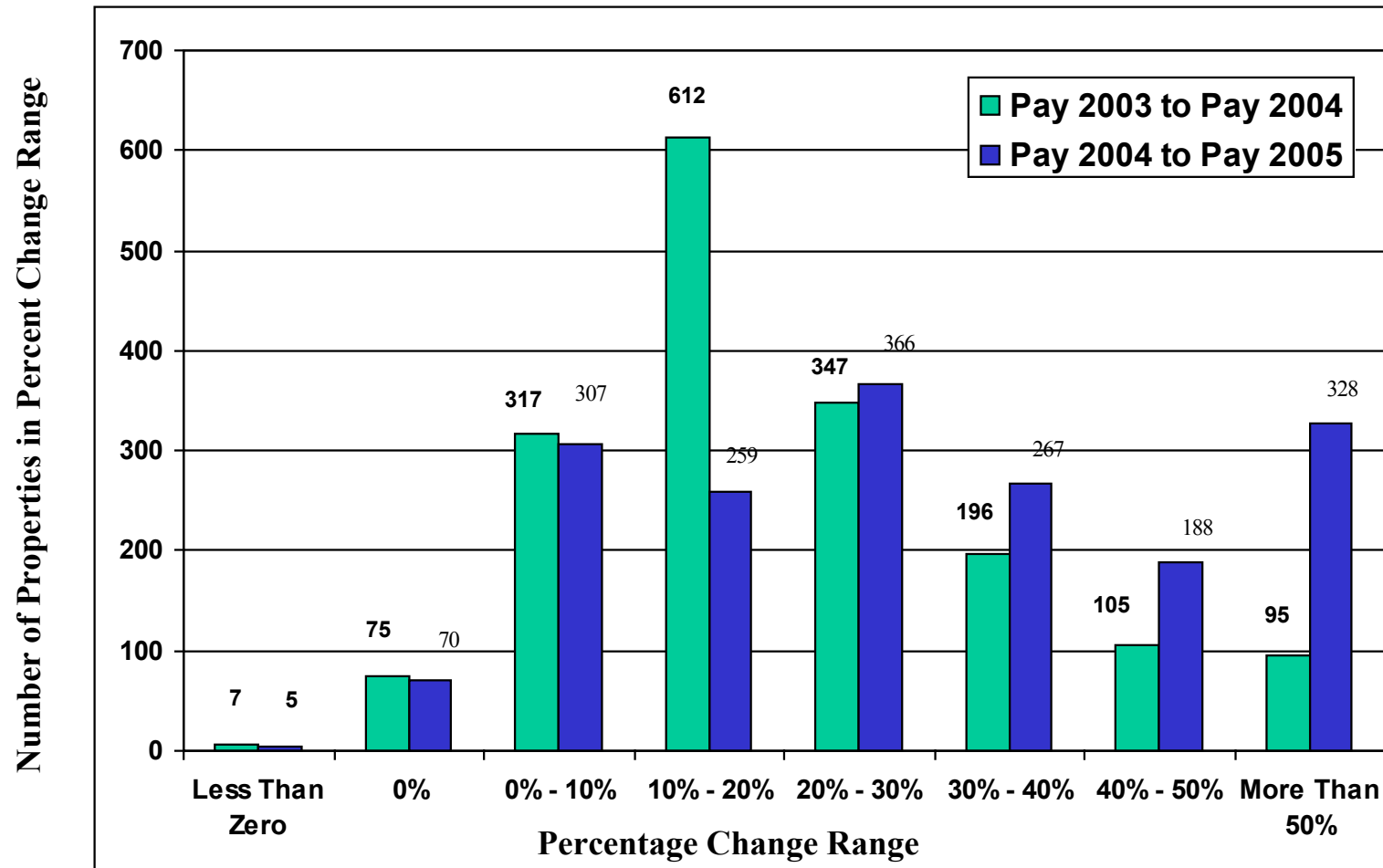
**St. Paul City Council Meeting  
September 1, 2004**

Prepared by: Ramsey County, Property Records & Revenue

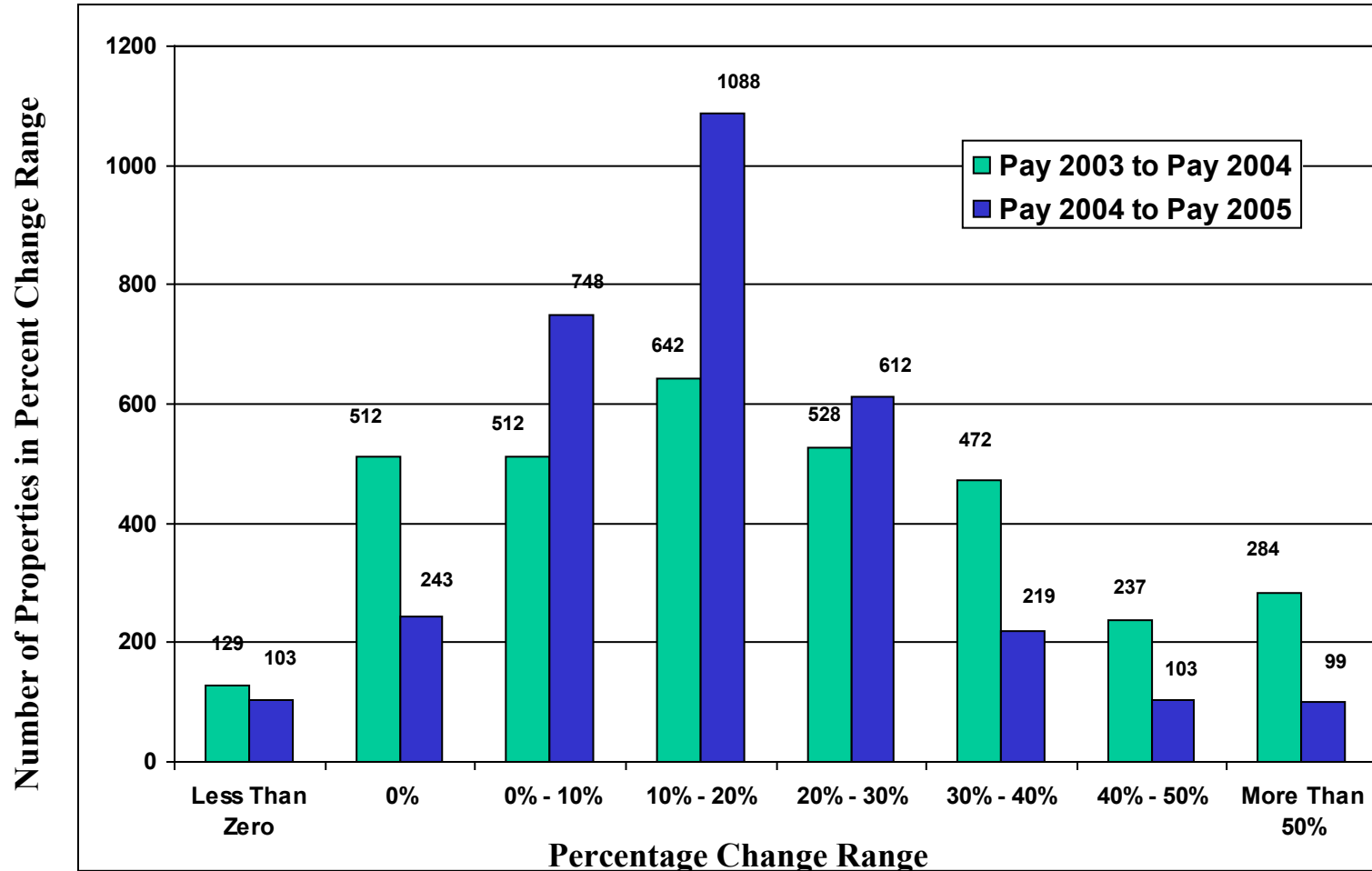
**Percentage Change in Estimated Market Value for  
Payable 2003 to Payable 2004 and Payable 2004 to Payable 2005  
Residential Properties in St. Paul  
Without Added Improvement**



**Percentage Change in Estimated Market Value for  
Payable 2003 to Payable 2004 & Payable 2004 to Payable 2005  
Apartment Properties in St. Paul  
Without Added Improvement**



**Percentage Change in Estimated Market Value for  
Payable 2003 to Payable 2004 & Payable 2004 to Payable 2005  
Commercial Properties in St. Paul  
Without Added Improvements**





**Comparison of Changes in Ramsey County Values  
From 2004 to Estimated 2005  
For the City of St. Paul  
By Type of Property**

|                  | Estimated Market Values |                 |                                |                 |                   |                  |
|------------------|-------------------------|-----------------|--------------------------------|-----------------|-------------------|------------------|
| Tax Payable Year | Residential             | Commercial      | Industrial, Utility & Railroad | Apartment       | Personal Property | Total            |
| 2004             | \$12,232,213,600        | \$2,261,716,700 | \$625,738,400                  | \$2,146,855,300 | \$295,534,800     | \$17,562,058,800 |
| Est. 2005        | 13,630,610,200          | 2,325,820,800   | 655,662,900                    | 2,696,821,000   | 305,518,200       | 19,614,433,100   |
| % Change         | 11.4%                   | 2.8%            | 4.8%                           | 25.6%           | 3.4%              | 11.7%            |

|                  | Taxable Market Values |               |                                |               |                   |                |
|------------------|-----------------------|---------------|--------------------------------|---------------|-------------------|----------------|
| Tax Payable Year | Residential           | Commercial    | Industrial, Utility & Railroad | Apartment     | Personal Property | Total          |
| 2004             | 9,094,000,300         | 2,255,522,500 | 625,738,400                    | 1,943,324,800 | 295,534,800       | 14,214,120,800 |
| Est. 2005        | 10,642,951,200        | 2,319,626,600 | 655,662,900                    | 2,463,661,300 | 305,518,200       | 16,387,420,200 |
| % Change         | 17.0%                 | 2.8%          | 4.8%                           | 26.8%         | 3.4%              | 15.3%          |

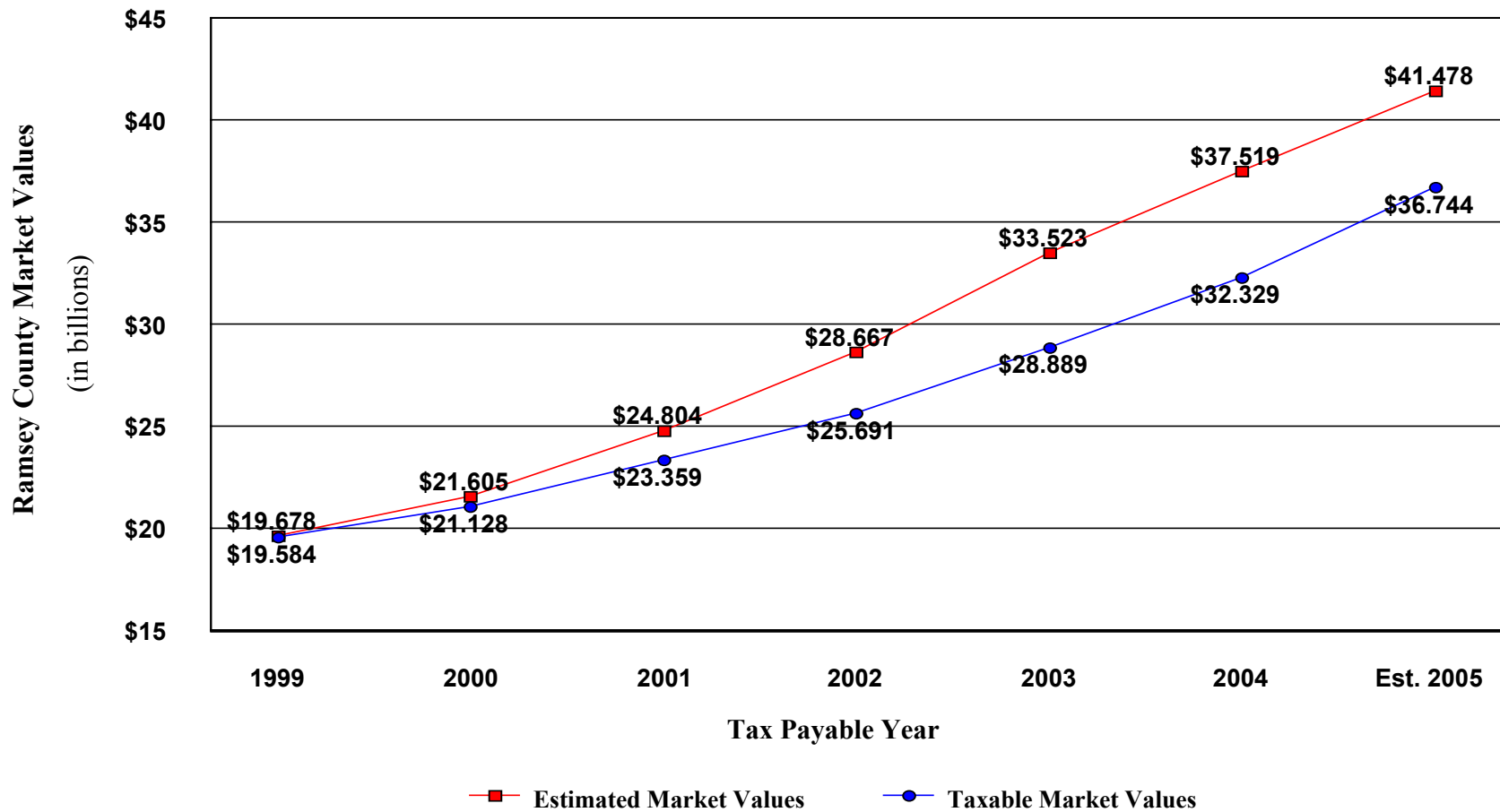
|                  | Net Tax Capacities |            |                                |            |                   |             |
|------------------|--------------------|------------|--------------------------------|------------|-------------------|-------------|
| Tax Payable Year | Residential        | Commercial | Industrial, Utility & Railroad | Apartment  | Personal Property | Total       |
| 2004             | 91,062,337         | 43,318,760 | 12,249,565                     | 24,253,626 | 5,876,479         | 176,760,767 |
| Est. 2005        | 106,749,741        | 44,744,597 | 12,674,356                     | 30,702,828 | 5,960,703         | 200,832,225 |
| % Change         | 17.2%              | 3.3%       | 3.5%                           | 26.6%      | 1.4%              | 13.6%       |

\* Estimated 2005 values are as of 08/17/2004

**State Board of Equalization Results  
for Ramsey County 2004 Payable 2005**

| <b>Ramsey</b> | <b># Sales</b> | <b>Adjusted<br/>Ratio</b> | <b>COD</b> |
|---------------|----------------|---------------------------|------------|
| Residential   | 7,608          | 101.4                     | 9.6        |
| Apartment     | 91             | 101.8                     | 11.2       |
| Commercial    | 92             | 95.3                      | 15.9       |
| Farm          |                |                           |            |

## Comparison of Ramsey County Estimated & Taxable Market Values 1999 to Estimated 2005



Prepared by: Ramsey County, Property Records & Revenue  
Local Government, Policy & Research (CAS) 7/20/2004

## Limited Market Value Formula

| <p>Limited Market Value</p> <p>Phases out limited market value provisions over 5 years. Also adds timber starting with Payable 2002. Phase out schedule below:</p> |                  |      |      |      |      |      |
|--|------------------|------|------|------|------|------|
|  | Tax Payable Year |      |      |      |      |      |
| The Greater of:  | 2002             | 2003 | 2004 | 2005 | 2006 | 2007 |
| % of Prior Year Value  | 8.5%             | 10%  | 12%  | 15%  | 15%  | 15%  |
| % of Difference in Value   | 15%              | 15%  | 20%  | 25%  | 33%  | 50%  |
| <p>Effective: July 1, 2001<br/> Citation: Laws of Minnesota 2001, 1<sup>st</sup> Special Session, Chapter 5, Art. 3, sec. 23. Modifies M.S. 273.11, subd. 1a.</p>  |                  |      |      |      |      |      |

## Change in Median Limited Market Value Gaps By City

| City             | Median Payable 2004<br>LMV Gap | Median Payable 2005<br>LMV Gap | % Change<br>in Median<br>LMV Gap | Median % of<br>Gap Compared<br>to 2004 EMV | Median % of<br>Gap Compared<br>to 2005 EMV |
|------------------|--------------------------------|--------------------------------|----------------------------------|--|--|
| Arden Hills      | \$20,600                       | \$13,500                       | -34.5%                           | 9.1%                                       | 5.4%                                       |
| Falcon Heights   | 31,500                         | 24,000                         | -23.8%                           | 14.0%                                      | 9.8%                                       |
| Gem Lake         | 48,200                         | 29,800                         | -38.2%                           | 21.0%                                      | 13.6%                                      |
| Lauderdale       | 31,800                         | 22,300                         | -29.9%                           | 21.3%                                      | 12.9%                                      |
| Little Canada    | 25,400                         | 20,000                         | -21.3%                           | 15.3%                                      | 10.5%                                      |
| Maplewood        | 23,600                         | 15,400                         | -34.7%                           | 13.5%                                      | 8.0%                                       |
| Mounds View      | 18,000                         | 12,700                         | -29.4%                           | 12.1%                                      | 8.5%                                       |
| New Brighton     | 16,200                         | 9,200                          | -43.2%                           | 8.5%                                       | 4.4%                                       |
| North Oaks       | 29,600                         | 22,100                         | -25.3%                           | 7.6%                                       | 4.7%                                       |
| North St. Paul   | 26,300                         | 15,300                         | -41.8%                           | 15.6%                                      | 8.7%                                       |
| Roseville        | 22,000                         | 18,700                         | -15.0%                           | 11.9%                                      | 9.0%                                       |
| St. Anthony      | 25,100                         | 19,900                         | -20.7%                           | 20.1%                                      | 15.0%                                      |
| St. Paul         | 39,600                         | 38,500                         | -2.8%                            | 26.7%                                      | 23.6%                                      |
| Shoreview        | 22,400                         | 12,800                         | -42.9%                           | 11.5%                                      | 6.2%                                       |
| Spring Lake Park | 16,500                         | 2,700                          | -83.6%                           | 10.0%                                      | 1.5%                                       |
| Vadnais Heights  | 18,400                         | 10,300                         | -44.0%                           | 10.0%                                      | 4.8%                                       |
| White Bear Lake  | 20,600                         | 11,200                         | -45.6%                           | 11.8%                                      | 6.0%                                       |
| White Bear Town  | 18,700                         | 10,300                         | -44.9%                           | 9.8%                                       | 5.0%                                       |

A LMV gap is defined as the difference between the estimated market value ("EMV") and the limited market value ("LMV") for a given property subject to the limited market value statute.

**Payable 2004 Compared to Payable 2005**  
**Number of Properties and Median % Change**  
**By Range of Change**  
**For Property Subject to Limited Market Value**  
**By City**

| City             | Number<br>of Residential<br>Properties | <15% Increase over Prior Year |                    | 15% Increase over Prior Year  |                    | >15% Increase over Prior Year |                    |
|------------------|--|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|--------------------|
|                  |  | Low Change Range              |                    | Medium Change Range           |                    | High Change Range             |                    |
|                  |  | % of Total<br># of Properties | Median %<br>Change | % of Total<br># of Properties | Median %<br>Change | % of Total<br># of Properties | Median %<br>Change |
| Arden Hills      | 2,332                                  | 564                           | 10.1%              | 1,572                         | 15.0%              | 196                           | 19.8%              |
| Falcon Heights   | 1,290                                  | 205                           | 7.2%               | 1,032                         | 15.0%              | 53                            | 18.1%              |
| Gem Lake         | 170                                    | 31                            | 9.4%               | 93                            | 15.0%              | 46                            | 39.2%              |
| Lauderdale       | 655                                    | 62                            | 10.4%              | 529                           | 15.0%              | 64                            | 22.8%              |
| Little Canada    | 2,665                                  | 371                           | 10.0%              | 1,882                         | 15.0%              | 412                           | 19.8%              |
| Maplewood        | 10,931                                 | 1,952                         | 9.9%               | 8,077                         | 15.0%              | 902                           | 34.6%              |
| Mounds View      | 3,709                                  | 758                           | 10.1%              | 2,260                         | 15.0%              | 691                           | 26.9%              |
| New Brighton     | 6,046                                  | 1,654                         | 10.3%              | 4,108                         | 15.0%              | 284                           | 19.9%              |
| North Oaks       | 1,672                                  | 525                           | 8.5%               | 907                           | 15.0%              | 240                           | 43.3%              |
| North St. Paul   | 3,567                                  | 505                           | 10.4%              | 2,819                         | 15.0%              | 243                           | 19.6%              |
| Roseville        | 10,852                                 | 1,666                         | 10.5%              | 8,078                         | 15.0%              | 1,108                         | 19.5%              |
| St. Anthony      | 450                                    | 91                            | 9.4%               | 348                           | 15.0%              | 11                            | 16.7%              |
| St. Paul         | 71,105                                 | 2,417                         | 8.6%               | 44,039                        | 15.0%              | 24,649                        | 20.1%              |
| Shoreview        | 9,447                                  | 2,323                         | 9.7%               | 6,331                         | 15.0%              | 793                           | 19.1%              |
| Spring Lake Park | 58                                     | 19                            | 13.1%              | 30                            | 15.0%              | 9                             | 23.4%              |
| Vadnais Heights  | 4,414                                  | 1,175                         | 9.9%               | 3,028                         | 15.0%              | 211                           | 28.7%              |
| White Bear Lake  | 7,709                                  | 1,487                         | 11.0%              | 5,616                         | 15.0%              | 606                           | 21.4%              |
| White Bear Town  | 4,484                                  | 1,277                         | 9.5%               | 2,757                         | 15.0%              | 450                           | 30.7%              |
| Total            |  | 141,556                       | 17,082             | 93,506                        |                    | 30,968                        |                    |
| % of Total       |  |                               | 12.1%              | 66.2%                         |                    | 21.9%                         |                    |

Property subject to limited market values includes residential homesteads and non-homesteads, agricultural homesteads and non-homesteads, cabins, homestead portion of apartments and residential vacant land.

**Payable 2003 Compared to Payable 2004**  
**Number of Properties and Median % Change**  
**By Range of Change**  
**For Property Subject to Limited Market Value**  
**By City**

| City             | Number<br>of Residential<br>Properties | <12% Increase over Prior Year |                    | 12% Increase over Prior Year  |                    | >12% Increase over Prior Year |                    |
|------------------|--|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|--------------------|
|                  |  | Low Change Range              |                    | Medium Change Range           |                    | High Change Range             |                    |
|                  |  | % of Total<br># of Properties | Median %<br>Change | % of Total<br># of Properties | Median %<br>Change | % of Total<br># of Properties | Median %<br>Change |
| Arden Hills      | 2,498                                  | 286                           | 7.3%               | 2,054                         | 12.0%              | 158                           | 18.6%              |
| Falcon Heights   | 1,288                                  | 87                            | 5.4%               | 1,115                         | 12.0%              | 86                            | 16.7%              |
| Gem Lake         | 172                                    | 24                            | 0.0%               | 97                            | 12.0%              | 51                            | 19.1%              |
| Lauderdale       | 655                                    | 6                             | 4.9%               | 526                           | 12.0%              | 123                           | 15.2%              |
| Little Canada    | 2,682                                  | 171                           | 7.1%               | 1,706                         | 12.0%              | 805                           | 16.2%              |
| Maplewood        | 10,757                                 | 838                           | 5.9%               | 8,843                         | 12.0%              | 1,076                         | 25.1%              |
| Mounds View      | 3,708                                  | 344                           | 8.6%               | 2,666                         | 12.0%              | 698                           | 31.2%              |
| New Brighton     | 6,033                                  | 808                           | 7.5%               | 4,924                         | 12.0%              | 301                           | 17.5%              |
| North Oaks       | 1,662                                  | 427                           | 3.6%               | 997                           | 12.0%              | 238                           | 29.8%              |
| North St. Paul   | 3,566                                  | 92                            | 7.1%               | 3,128                         | 12.0%              | 346                           | 16.5%              |
| Roseville        | 10,839                                 | 1,141                         | 6.8%               | 8,650                         | 12.0%              | 1,048                         | 16.2%              |
| St. Anthony      | 449                                    | 22                            | 8.0%               | 360                           | 12.0%              | 67                            | 14.1%              |
| St. Paul         | 70,111                                 | 1,172                         | 5.7%               | 42,124                        | 12.0%              | 26,815                        | 16.8%              |
| Shoreview        | 9,424                                  | 971                           | 7.7%               | 7,695                         | 12.0%              | 758                           | 17.0%              |
| Spring Lake Park | 58                                     | 3                             | 10.1%              | 48                            | 12.0%              | 7                             | 286.1%             |
| Vadnais Heights  | 4,414                                  | 582                           | 5.9%               | 3,537                         | 12.0%              | 295                           | 19.7%              |
| White Bear Lake  | 7,651                                  | 401                           | 6.3%               | 6,602                         | 12.0%              | 648                           | 18.4%              |
| White Bear Town  | 4,478                                  | 427                           | 7.7%               | 3,461                         | 12.0%              | 590                           | 31.8%              |
| Total            | 140,445                                | 7,802                         |                    | 98,533                        |                    | 34,110                        |                    |
| % of Total       |  | 5.6%                          |                    | 70.3%                         |                    | 24.3%                         |                    |

Property subject to limited market values includes residential homesteads and non-homesteads, agricultural homesteads and non-homesteads, cabins, homestead portion of apartments and residential vacant land.

## Median Estimated and Limited Market Values For Property Subject to Limited Market Value By City

| City             | Median<br>Payable 2004<br>EMV | Median<br>Payable 2005<br>EMV | Median<br>Payable 2004<br>LMV | Median<br>Payable 2005<br>LMV | Median %<br>Change in LMV |
|------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------|
| Arden Hills      | \$226,500                     | \$262,900                     | \$207,300                     | \$244,400                     | 15.0%                     |
| Falcon Heights   | 224,400                       | 245,800                       | 191,600                       | 219,700                       | 15.0%                     |
| Gem Lake         | 227,000                       | 246,200                       | 177,700                       | 210,000                       | 15.0%                     |
| Lauderdale       | 159,900                       | 165,100                       | 125,700                       | 145,200                       | 15.0%                     |
| Little Canada    | 184,600                       | 204,300                       | 160,900                       | 186,000                       | 15.0%                     |
| Maplewood        | 179,500                       | 196,000                       | 156,000                       | 178,600                       | 15.0%                     |
| Mounds View      | 159,300                       | 177,000                       | 141,200                       | 162,500                       | 15.0%                     |
| New Brighton     | 190,600                       | 209,500                       | 174,500                       | 198,500                       | 15.0%                     |
| North Oaks       | 481,100                       | 536,100                       | 433,800                       | 493,800                       | 15.0%                     |
| North St. Paul   | 170,000                       | 180,600                       | 142,800                       | 164,300                       | 15.0%                     |
| Roseville        | 185,100                       | 206,100                       | 164,500                       | 189,200                       | 15.0%                     |
| St. Anthony      | 161,400                       | 175,000                       | 136,200                       | 153,500                       | 15.0%                     |
| St. Paul         | 154,000                       | 169,900                       | 115,300                       | 133,200                       | 15.0%                     |
| Shoreview        | 207,500                       | 225,400                       | 185,500                       | 210,300                       | 15.0%                     |
| Spring Lake Park | 162,300                       | 174,200                       | 146,300                       | 165,900                       | 15.0%                     |
| Vadnais Heights  | 185,000                       | 204,700                       | 167,800                       | 192,700                       | 15.0%                     |
| White Bear Lake  | 176,900                       | 191,900                       | 156,900                       | 178,900                       | 15.0%                     |
| White Bear Town  | 203,500                       | 224,000                       | 183,000                       | 210,500                       | 15.0%                     |

Property subject to limited market values includes residential homesteads and non-homesteads, agricultural homesteads and non-homesteads, cabins, homestead portion of apartments and residential vacant land.



Percentage Change in 2004 Tax  
Calculated Without Limited Market Value  
On All Residential Property

| City             | School | Total<br># of Parcels | Number of Parcels With % Change in Tax |                  |               |           |               |               | Median<br>% Change |
|------------------|--------|-----------------------|--|------------------|---------------|-----------|---------------|---------------|--------------------|
|                  |        |                       | Less Than<br>-20%                      | -20% to -<br>10% | -10% to<br>0% | 0% to 10% | 10% to<br>20% | > Than<br>20% |                    |
| Arden Hills      | 621    | 2,217                 | 0                                      | 352              | 785           | 589       | 256           | 235           | -0.4%              |
|                  | 623    | 115                   | 0                                      | 17               | 39            | 24        | 13            | 22            | 1.1%               |
| Blaine           | 621    | -                     | 0                                      | 0                | 0             | 0         | 0             | 0             | 0.0%               |
| Falcon Heights   | 623    | 1,290                 | 0                                      | 212              | 266           | 402       | 242           | 168           | 4.2%               |
| Gem Lake         | 624    | 171                   | 0                                      | 28               | 27            | 25        | 24            | 67            | 12.1%              |
| Lauderdale       | 623    | 655                   | 0                                      | 16               | 96            | 115       | 156           | 272           | 16.2%              |
| Little Canada    | 623    | 2,582                 | 0                                      | 261              | 586           | 639       | 302           | 794           | 6.7%               |
|                  | 624    | 83                    | 0                                      | 14               | 17            | 19        | 7             | 26            | 5.4%               |
| Maplewood        | 622    | 8,989                 | 3                                      | 517              | 2,583         | 2,599     | 1,777         | 1,510         | 5.3%               |
|                  | 623    | 1,849                 | 1                                      | 188              | 324           | 682       | 346           | 308           | 5.7%               |
|                  | 624    | 93                    | 0                                      | 13               | 48            | 3         | 2             | 27            | -6.3%              |
| Mounds View      | 621    | 3,711                 | 0                                      | 551              | 1,114         | 821       | 437           | 788           | 2.0%               |
| New Brighton     | 282    | 577                   | 0                                      | 0                | 391           | 92        | 55            | 39            | -4.3%              |
|                  | 621    | 5,469                 | 1                                      | 836              | 2,145         | 1,400     | 610           | 477           | -1.2%              |
| North Oaks       | 621    | 1,265                 | 0                                      | 388              | 371           | 243       | 119           | 144           | -3.2%              |
|                  | 624    | 407                   | 0                                      | 144              | 92            | 51        | 31            | 89            | -2.1%              |
| North St Paul    | 622    | 3,567                 | 0                                      | 162              | 608           | 1,276     | 831           | 690           | 8.2%               |
| Roseville        | 621    | 1,183                 | 0                                      | 216              | 302           | 343       | 160           | 162           | 2.3%               |
|                  | 623    | 9,674                 | 1                                      | 1,414            | 2,655         | 2,563     | 1,423         | 1,618         | 2.8%               |
| Shoreview        | 621    | 8,738                 | 0                                      | 1,444            | 2,556         | 2,386     | 1,158         | 1,194         | 1.3%               |
|                  | 623    | 709                   | 0                                      | 162              | 210           | 177       | 92            | 68            | -0.5%              |
| Spring Lake Park | 621    | 58                    | 0                                      | 0                | 19            | 24        | 5             | 10            | 4.0%               |
| St Anthony       | 282    | 450                   | 0                                      | 0                | 70            | 81        | 62            | 237           | 22.2%              |
| St Paul          | 625    | 71,124                | 761                                    | 4,225            | 7,599         | 12,921    | 12,130        | 33,488        | 18.1%              |
| Vadnais Heights  | 621    | 396                   | 0                                      | 96               | 145           | 123       | 18            | 14            | -2.3%              |
|                  | 624    | 4,018                 | 0                                      | 644              | 1,371         | 1,035     | 428           | 540           | 0.0%               |
| White Bear Lake  | 622    | 1                     | 0                                      | 0                | 1             | 0         | 0             | 0             | -9.5%              |
|                  | 624    | 7,709                 | 0                                      | 770              | 2,531         | 2,666     | 833           | 909           | 1.5%               |
| White Bear Town  | 621    | 7                     | 0                                      | 2                | 1             | 2         | 1             | 1             | 8.1%               |
|                  | 624    | 4,478                 | 0                                      | 815              | 1,703         | 993       | 422           | 545           | -1.5%              |
|                  |        |                       |  |                  |               |           |               |               |                    |
| Total            |        | 141,585               | 767                                    | 13,487           | 28,655        | 32,294    | 21,940        | 44,442        | 8.4%               |
| % of Total       |        |                       | 0.5%                                   | 9.5%             | 20.2%         | 22.8%     | 15.5%         | 31.5%         |                    |

**Tax Change in 2004 Tax  
Calculated Without Limited Market Value  
On All Residential Property**

| City             | School | Total<br># of Parcels | Number of Parcels With Change in Total Property Tax |                     |               |              |                   |                 | Median<br>Tax Change |
|------------------|--------|-----------------------|---|---------------------|---------------|--------------|-------------------|-----------------|----------------------|
|                  |        |                       | Less Than<br>-\$500                                 | -\$500 to<br>-\$250 | -\$249 to \$0 | \$1 to \$250 | \$251 to<br>\$500 | > Than<br>\$500 |                      |
| Arden Hills      | 621    | 2,217                 | 40  | 362                 | 736           | 675          | 245               | 159             | (\$4)                |
|                  | 623    | 115                   | 4   | 13                  | 39            | 35           | 9                 | 15              | 16                   |
| Blaine           | 621    | -                     | 0   | 0                   | 0             | 0            | 0                 | 0               | 0                    |
| Falcon Heights   | 623    | 1,290                 | 13  | 129                 | 336           | 500          | 253               | 59              | 86                   |
| Gem Lake         | 624    | 171                   | 6   | 19                  | 30            | 32           | 37                | 47              | 238                  |
| Lauderdale       | 623    | 655                   | 0   | 13                  | 99            | 314          | 208               | 21              | 192                  |
| Little Canada    | 623    | 2,582                 | 25  | 191                 | 631           | 1,112        | 481               | 142             | 88                   |
|                  | 624    | 83                    | 11  | 5                   | 15            | 25           | 10                | 17              | 84                   |
| Maplewood        | 622    | 8,989                 | 53  | 766                 | 2,284         | 3,771        | 1,693             | 422             | 100                  |
|                  | 623    | 1,849                 | 5   | 102                 | 406           | 952          | 316               | 68              | 100                  |
|                  | 624    | 93                    | 0   | 0                   | 61            | 31           | 0                 | 1               | (82)                 |
| Mounds View      | 621    | 3,711                 | 1   | 352                 | 1,312         | 1,325        | 663               | 58              | 20                   |
| New Brighton     | 282    | 577                   | 0   | 13                  | 378           | 134          | 48                | 4               | (80)                 |
|                  | 621    | 5,469                 | 93  | 736                 | 2,153         | 1,811        | 426               | 250             | (22)                 |
| North Oaks       | 621    | 1,265                 | 326   | 221                 | 213           | 179          | 118               | 208             | (128)                |
|                  | 624    | 407                   | 110   | 57                  | 69            | 55           | 50                | 66              | (52)                 |
| North St Paul    | 622    | 3,567                 | 3   | 112                 | 656           | 2,016        | 625               | 155             | 126                  |
| Roseville        | 621    | 1,183                 | 2   | 91                  | 425           | 515          | 94                | 56              | 40                   |
|                  | 623    | 9,674                 | 118   | 851                 | 3,101         | 4,180        | 1,211             | 213             | 46                   |
| Shoreview        | 621    | 8,738                 | 161   | 1,185               | 2,655         | 3,366        | 923               | 448             | 24                   |
|                  | 623    | 709                   | 20  | 144                 | 208           | 251          | 59                | 27              | (8)                  |
| Spring Lake Park | 621    | 58                    | 0   | 0                   | 19            | 26           | 7                 | 6               | 80                   |
| St Anthony       | 282    | 450                   | 0   | 1                   | 69            | 104          | 204               | 72              | 320                  |
| St Paul          | 625    | 71,124                | 612   | 2,134               | 9,844         | 27,344       | 21,030            | 10,160          | 214                  |
| Vadnais Heights  | 621    | 396                   | 29  | 91                  | 121           | 130          | 19                | 6               | (49)                 |
|                  | 624    | 4,018                 | 80  | 368                 | 1,568         | 1,655        | 261               | 86              | 0                    |
| White Bear Lake  | 622    | 1                     | 0   | 0                   | 1             | 0            | 0                 | 0               | (4)                  |
|                  | 624    | 7,709                 | 30  | 311                 | 2,969         | 3,428        | 632               | 339             | 24                   |
| White Bear Town  | 621    | 7                     | 0   | 2                   | 1             | 3            | 1                 | 0               | 174                  |
|                  | 624    | 4,478                 | 33  | 664                 | 1,821         | 1,375        | 345               | 240             | (20)                 |
|                  |        |                       |   |                     |               |              |                   |                 |                      |
| Total            |        | 141,585               | 1,775   | 8,933               | 32,220        | 55,344       | 29,968            | 13,345          | \$124                |
| % of Total       |        |                       | 1.3%  | 6.3%                | 22.8%         | 39.0%        | 21.2%             | 9.4%            |                      |

Percentage and Tax Change on Pay 2004 Taxes  
Calculated Without Limited Market Value  
On Commercial/Industrial & Apartment Properties

| City             | School | Commercial/Industrial |                    |                      |
|------------------|--------|-----------------------|--------------------|----------------------|
|                  |        | Total<br># of Parcels | Median<br>% Change | Median<br>Tax Change |
| Arden Hills      | 621    | 120                   | -4.4%              | (\$1,566)            |
|                  | 623    | 4                     | -4.4%              | (134)                |
| Blaine           | 621    | 42                    | -3.6%              | (552)                |
| Fairgrounds      | 623    | 91                    | -4.0%              | (2)                  |
| Falcon Heights   | 623    | 24                    | -5.7%              | (600)                |
| Gem Lake         | 624    | 36                    | -5.6%              | (462)                |
| Lauderdale       | 623    | 25                    | -5.9%              | (456)                |
| Little Canada    | 623    | 224                   | -4.9%              | (402)                |
|                  | 624    | 53                    | -5.0%              | (392)                |
| Maplewood        | 622    | 392                   | -4.6%              | (783)                |
|                  | 623    | 44                    | -5.0%              | (807)                |
|                  | 624    | 15                    | -5.1%              | (1,360)              |
| Mounds View      | 621    | 102                   | -5.2%              | (966)                |
| New Brighton     | 282    | 7                     | -3.6%              | (252)                |
|                  | 621    | 278                   | -4.7%              | (564)                |
| North Oaks       | 621    | 19                    | -4.5%              | (650)                |
|                  | 624    | 3                     | -4.5%              | (68)                 |
| North St Paul    | 622    | 180                   | -4.9%              | (262)                |
| Roseville        | 621    | 154                   | -4.7%              | (2,783)              |
|                  | 623    | 393                   | -4.7%              | (864)                |
| Shoreview        | 621    | 167                   | -5.0%              | (784)                |
|                  | 623    | 8                     | -5.0%              | (657)                |
| Spring Lake Park | 621    | 4                     | -4.2%              | (117)                |
| St Anthony       | 282    | 55                    | -2.9%              | (440)                |
| St Paul          | 625    | 5,100                 | -8.6%              | (366)                |
| St Paul Airport  | -      | 31                    | -6.6%              | (708)                |
| Vadnais Heights  | 621    | 22                    | -4.4%              | (2,153)              |
|                  | 624    | 229                   | -4.5%              | (716)                |
| White Bear Lake  | 622    | 2                     | -4.4%              | (365)                |
|                  | 624    | 405                   | -4.9%              | (404)                |
| White Bear Town  | 621    | -                     | 0.0%               | 0                    |
|                  | 624    | 104                   | -4.9%              | (588)                |
| Total            |        | 8,333                 | -8.6%              | (\$446)              |

| Apartments            |                    |                      |
|-----------------------|--------------------|----------------------|
| Total<br># of Parcels | Median<br>% Change | Median<br>Tax Change |
| 13                    | -10.6%             | (\$180)              |
| -                     |                    |                      |
| -                     |                    |                      |
| -                     |                    |                      |
| 22                    | -11.9%             | (1,018)              |
| -                     |                    |                      |
| 19                    | -12.2%             | (1,634)              |
| 42                    | -11.4%             | (550)                |
| 2                     | -6.2%              | (5)                  |
| 65                    | -9.7%              | (1,714)              |
| 39                    | -10.7%             | (820)                |
| 1                     | -10.6%             | (9,746)              |
| 71                    | -11.3%             | (584)                |
| 4                     | -7.9%              | (5,165)              |
| 71                    | -10.5%             | (1,534)              |
| 1                     | -11.4%             | (3,626)              |
| -                     |                    |                      |
| 67                    | -10.8%             | (490)                |
| 10                    | -10.4%             | (5,907)              |
| 95                    | -10.6%             | (1,414)              |
| 17                    | -11.3%             | (4,820)              |
| 1                     | -11.4%             | (6,792)              |
| 1                     | -7.4%              | (770)                |
| 26                    | -5.1%              | (923)                |
| 2,039                 | -16.7%             | (960)                |
| -                     |                    |                      |
| -                     |                    |                      |
| 29                    | -10.8%             | (622)                |
| -                     |                    |                      |
| 59                    | -11.4%             | (1,762)              |
| -                     |                    |                      |
| 1                     | -11.5%             | (6,936)              |
| 2,695                 | -16.7%             | (\$972)              |

## Market Value Homestead Credit Comparison

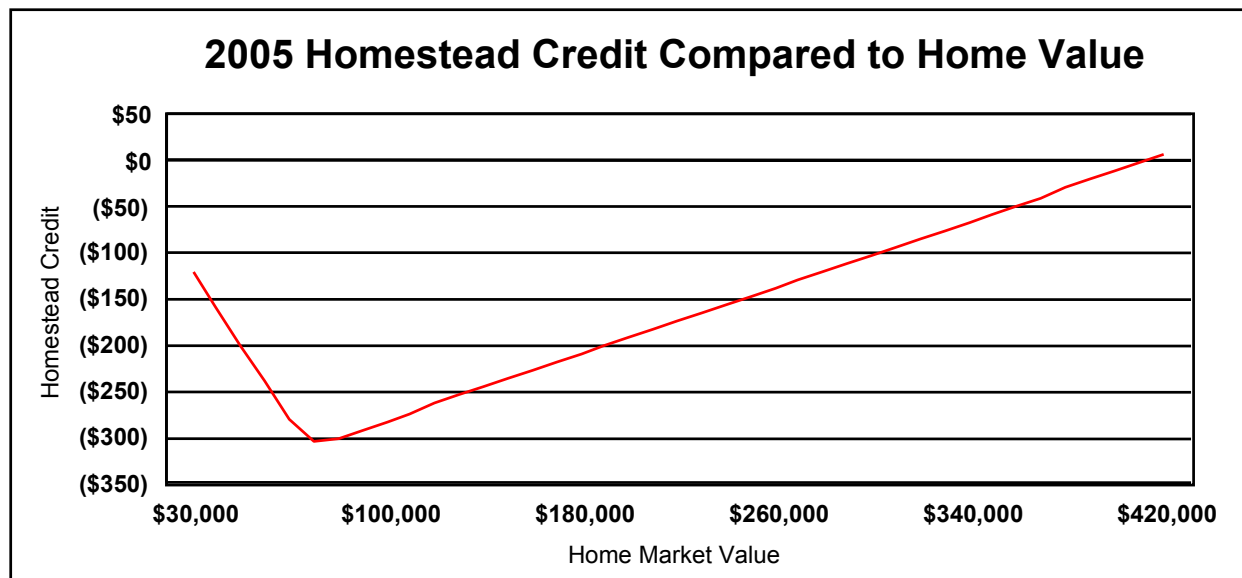
### Pay 2004 to Est. Pay 2004 Without Limited Market Value

| City                | Actual Pay 2004<br>Market Value Homestead<br>Credit | Estimated Pay 2004<br>Market Value Homestead<br>Credit With No LMV | Estimated Difference<br>Without LMV | Percent change<br>Without LMV |
|---------------------|---|--|-------------------------------------|-------------------------------|
| Arden Hills         | \$400,412   | \$351,495  | (\$48,917)                          | -12.20%                       |
| Blaine              | -   | -  | -                                   | 0.00%                         |
| Falcon Heights      | 238,375   | 203,611  | (34,764)                            | -14.60%                       |
| Gem Lake            | 23,797  | 18,652   | (5,145)                             | -21.60%                       |
| Lauderdale          | 149,535   | 133,419  | (16,116)                            | -10.80%                       |
| Little Canada       | 514,342   | 475,177  | (39,165)                            | -7.60%                        |
| Maplewood           | 2,168,364   | 1,956,987  | (211,377)                           | -9.70%                        |
| Mounds View         | 706,564   | 659,563  | (47,001)                            | -6.70%                        |
| New Brighton        | 1,157,811   | 1,066,845  | (90,966)                            | -7.90%                        |
| North Oaks          | 39,816  | 23,231   | (16,585)                            | -41.70%                       |
| North St Paul       | 790,443   | 707,738  | (82,705)                            | -10.50%                       |
| Roseville           | 2,084,818   | 1,920,073  | (164,745)                           | -7.90%                        |
| St Anthony          | 100,827   | 93,512   | (7,315)                             | -7.30%                        |
| St Paul             | 14,995,112  | 12,921,046   | (2,074,066)                         | -13.80%                       |
| Shoreview           | 1,690,677   | 1,520,689  | (169,988)                           | -10.10%                       |
| Spring Lake Park    | 12,520  | 11,623   | (897)                               | -7.20%                        |
| Vadnais Heights     | 828,998   | 760,516  | (68,482)                            | -8.30%                        |
| White Bear Lake     | 1,601,262   | 1,456,570  | (144,692)                           | -9.00%                        |
| White Bear Township | 767,524   | 693,359  | (74,165)                            | -9.70%                        |
| Total               | \$28,271,197  | \$24,974,106   | (\$3,297,091)                       |                               |

# Homestead Credit

## Residential Homestead Credit

- Applies to 1a, 1b, 1c and 2a homesteads. Only the value of the HGA is used for Ag homesteads or homestead resorts.
- Equal to 0.4% of the market value on the 1<sup>st</sup> \$76,000 less 0.09% of the market value greater than \$76,000. Max = \$304.
- Reported on abstract of tax lists. Prior year's adjustments reported on abstract as well.
- Used to proportionately reduce net tax capacity based taxes, including tax increment financing. Would not include fiscal disparity or state business tax in the case of mixed use property.
- Paid by Dept of Education to the schools. Paid to TIF authorities by DOR in one installment on 12/26. All others paid by DOR in two equal installments on 10/31 and 12/26.



## Market Value Homestead Credit Comparison

### Pay 2004 to Est. Pay 2005

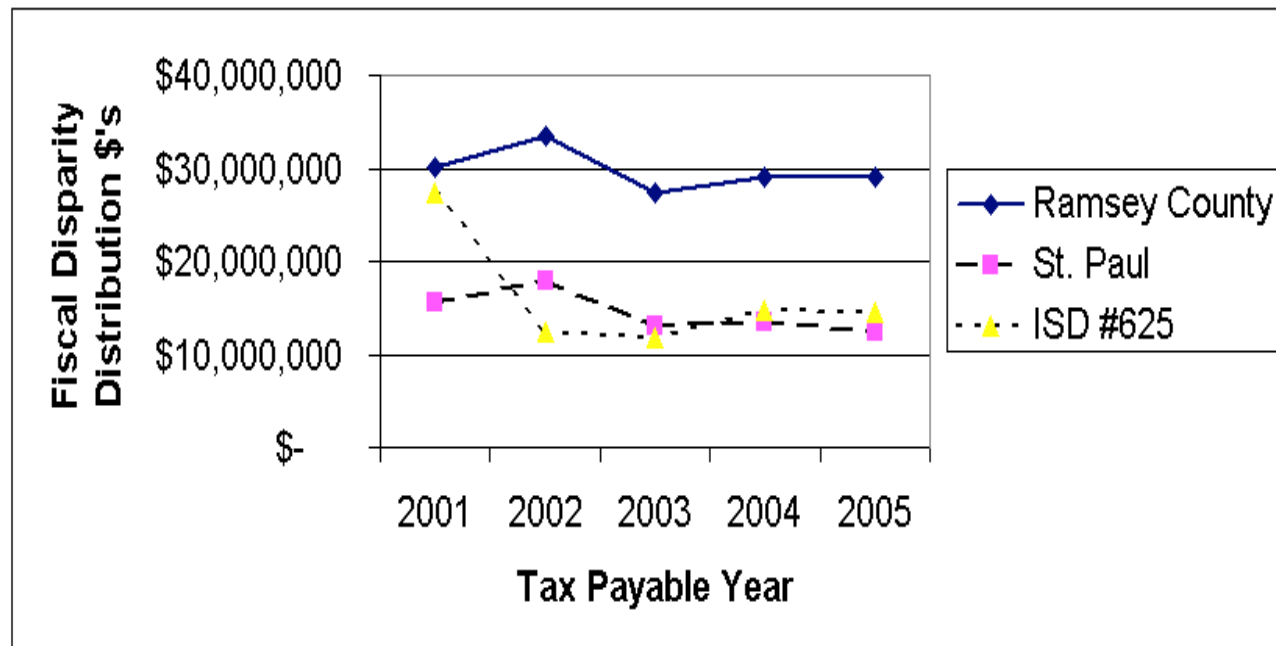
| City                | Actual Pay 2004<br>Market Value Homestead<br>Credit | Estimated Pay 2005<br>Market Value Homestead<br>Credit | Difference pay 2004<br>to Est pay 2005 | Percent change Pay<br>2004 to Est Pay<br>2005 |
|---------------------|---|--|--|---|
| Arden Hills         | \$400,412   | \$303,620  | (\$96,792)                             | -24.20%                                       |
| Blaine              | -   | -  | -                                      | 0.00%   |
| Falcon Heights      | 238,375   | 206,992  | (31,383)                               | -13.20%                                       |
| Gem Lake            | 23,797  | 20,285   | (3,512)                                | -14.80%                                       |
| Lauderdale          | 149,535   | 138,688  | (10,847)                               | -7.30%  |
| Little Canada       | 514,342   | 478,606  | (35,736)                               | -6.90%  |
| Maplewood           | 2,168,364   | 1,958,853  | (209,511)                              | -9.70%  |
| Mounds View         | 706,564   | 648,833  | (57,731)                               | -8.20%  |
| New Brighton        | 1,157,811   | 1,031,301  | (126,510)                              | -10.90%                                       |
| North Oaks          | 39,816  | 22,280   | (17,536)                               | -44.00%                                       |
| North St Paul       | 790,443   | 724,636  | (65,807)                               | -8.30%  |
| Roseville           | 2,084,818   | 1,883,869  | (200,949)                              | -9.60%  |
| St Anthony          | 100,827   | 94,827   | (6,000)                                | -6.00%  |
| St Paul             | 14,995,112  | 13,970,110   | (1,025,002)                            | -6.80%  |
| Shoreview           | 1,690,677   | 1,495,132  | (195,545)                              | -11.60%                                       |
| Spring Lake Park    | 12,520  | 11,762   | (758)                                  | -6.10%  |
| Vadnais Heights     | 828,998   | 740,696  | (88,302)                               | -10.70%                                       |
| White Bear Lake     | 1,601,262   | 1,444,267  | (156,995)                              | -9.80%  |
| White Bear Township | 767,524   | 672,583  | (94,941)                               | -12.40%                                       |
| Total               | \$28,271,197  | \$25,847,340   | (\$2,423,857)                          |   |

# Payable 2004 Largest Taxpayers

| #  | Taxpayer  | Type of Business  | Estimated Market Value | Total Property Tax Before Assessments | % of Total Property Tax In County | County Share of Property Tax | % of Total County Local Tax | # of Parcels |
|----|---|---|------------------------|---------------------------------------|-----------------------------------|------------------------------|-----------------------------|--------------|
| 1  | Xcel Energy (Northern States Power)                               | Utility   | \$ 320,203,500         | \$ 11,676,411                         | 2.0%                              | \$ 2,270,164                 | 1.1%                        | 82           |
| 2  | 3M  | Corporate Headquarters/<br>Manufacturing  | 273,493,500            | 10,183,513                            | 1.7%                              | 1,966,387                    | 1.0%                        | 48           |
| 3  | PPF Rtl Rosedale Shop Cntr LLC                                    | Real Estate Investing<br>(Rosedale)   | 118,000,000            | 4,153,382                             | 0.7%                              | 846,713                      | 0.4%                        | 2            |
| 4  | Target Corp, Mervyns, & Marshall Field's                          | Retail  | 111,390,200            | 4,001,923                             | 0.7%                              | 671,057                      | 0.3%                        | 16           |
| 5  | Minnesota Mutual Life Insurance                                   | Insurance   | 102,236,300            | 3,767,476                             | 0.6%                              | 30,270                       | 0.0%                        | 5            |
| 6  | CSM Corporation & Investors                                       | Property Management/<br>Real Estate Investing<br>(Commercial/ Office/<br>Hotel/ Townhome) | 85,701,700             | 3,065,064                             | 0.5%                              | 318,711                      | 0.2%                        | 28           |
| 7  | Maplewood Mall Associates LP                                      | Real Estate Investing<br>(Maplewood Mall)   | 76,189,100             | 2,844,336                             | 0.5%                              | 547,358                      | 0.3%                        | 2            |
| 8  | Meritex Enterprises   | Real Estate Investing   | 67,600,600             | 2,445,693                             | 0.4%                              | 487,474                      | 0.2%                        | 26           |
| 9  | Guidant (Cardiac Pacemakers Inc)                                  | Medical Manufacturing   | 67,305,900             | 2,393,986                             | 0.4%                              | 450,667                      | 0.2%                        | 1            |
| 10 | St Paul Fire and Marine Ins Co                                    | Insurance   | 64,244,100             | 2,368,357                             | 0.4%                              | 465,838                      | 0.2%                        | 5            |
| 11 | US Bank Corp Prop & US Bancorp                                    | Corp Office Building &<br>Banking   | 63,053,300             | 2,303,377                             | 0.4%                              | 25,578                       | 0.0%                        | 22           |
| 12 | Heritage Property Investment Trust Inc.<br>(Bradley Operating LP) | Real Estate Investing<br>(Har-Mar & others)   | 55,786,000             | 1,982,482                             | 0.3%                              | 398,140                      | 0.2%                        | 11           |
| 13 | Zeller World Trade LLC  | Office Building<br>(World Trade Center)   | 50,531,300             | 1,862,996                             | 0.3%                              | -                            | 0.0%                        | 1            |
| 14 | Rice Park Assoc LLC   | Office Building<br>(Lawson Software)  | 50,392,900             | 1,857,890                             | 0.3%                              | -                            | 0.0%                        | 1            |
| 15 | Wells Fargo Bank  | Banking   | 43,764,000             | 1,563,596                             | 0.3%                              | 307,565                      | 0.2%                        | 9            |

**Change in Fiscal Disparity Distribution \$'s in Ramsey County  
From 2001 to 2005**

|  | Payable<br>2001<br>Tax Year | Payable<br>2002<br>Tax Year | % Change<br>01 to 02 | Payable<br>2003<br>Tax Year | % Change<br>02 to 03 | Payable<br>2004<br>Tax Year | % Change<br>03 to 04 | Payable<br>2005<br>Tax Year | Change 04 to 05 |        | Change 01 to 05 |        |
|--|-----------------------------|-----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|-----------------|--------|-----------------|--------|
|  |                             |                             |                      |                             |                      |                             |                      |                             | Tax             | %      | Tax             | %      |
| <b>Fiscal Disparity Distribution Taxes</b> |                             |                             |                      |                             |                      |                             |                      |                             |                 |        |                 |        |
| Ramsey County                              | \$ 30,106,045               | \$ 33,371,935               | 10.8%                | \$ 27,365,090               | -18.0%               | \$ 29,077,152               | 6.3%                 | \$ 28,971,523               | \$ (105,629)    | -0.4%  | \$ (1,134,522)  | -3.8%  |
| St. Paul                                   | 15,566,351                  | 17,986,312                  | 15.5%                | 13,098,821                  | -27.2%               | 13,442,246                  | 2.6%                 | 12,454,317                  | (987,929)       | -7.3%  | (3,112,034)     | -20.0% |
| ISD #625                                   | 27,331,745                  | 12,325,081                  | -54.9%               | 11,764,460                  | -4.5%                | 14,761,716                  | 25.5%                | 14,485,152                  | (276,564)       | -1.9%  | (12,846,593)    | -47.0% |
| Other Cities                               | 5,422,694                   | 5,544,413                   | 2.2%                 | 5,814,146                   | 4.9%                 | 6,009,780                   | 3.4%                 | 6,126,214                   | 116,434         | 1.9%   | 703,520         | 13.0%  |
| Other School Districts                     | 18,118,573                  | 6,292,664                   | -65.3%               | 5,471,828                   | -13.0%               | 7,239,965                   | 32.3%                | 8,106,238                   | 866,273         | 12.0%  | (10,012,335)    | -55.3% |
| Special Taxing Districts                   | 5,377,825                   | 3,091,280                   | -42.5%               | 3,013,472                   | -2.5%                | 4,187,066                   | 38.9%                | 3,414,941                   | (772,125)       | -18.4% | (1,962,884)     | -36.5% |
| Livable Communities                        | 5,000,000                   | 5,000,000                   | 0.0%                 | 5,000,000                   | 0.0%                 | 5,000,000                   | 0.0%                 | 5,000,000                   | -               | 0.0%   | -               | 0.0%   |
| Total                                      | \$ 106,923,233              | \$ 83,611,685               | -21.8%               | \$ 71,527,817               | -14.5%               | \$ 79,717,925               | 11.5%                | \$ 78,558,385               | \$ (1,159,540)  | -1.5%  | \$ (28,364,848) | -26.5% |





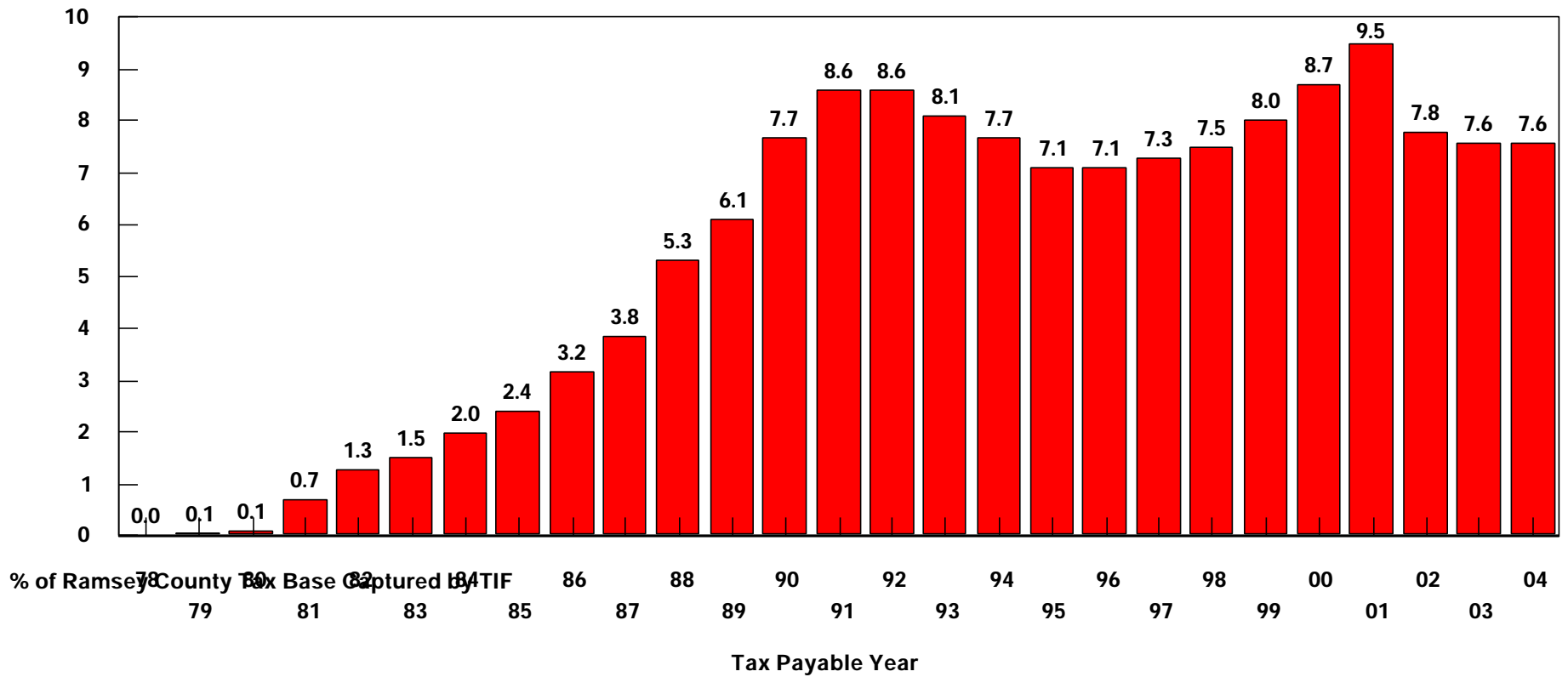
**Payable 2005 Fiscal Disparity Distribution Dollars  
By Taxing Authority (Ramsey County Portion Only)**

| <b>Taxing Authority</b>      | <b>Actual Pay 2004<br/>F.D. Distribution \$'s</b> | <b>Actual Pay 2005<br/>F.D. Distribution \$'s</b> | <b>Change<br/>From 2004</b> | <b>% Change<br/>From 2004</b> |
|------------------------------|---|---|-----------------------------|-------------------------------|
| Ramsey County                | \$29,077,152                                      | \$28,971,523                                      | -\$105,629                  | -0.4%                         |
| <b><u>City or Town</u></b>   |   |   |                             |                               |
| Arden Hills                  | 184,762   | 184,010   | -752                        | -0.4%                         |
| Blaine                       | 0   | 0   | 0                           | 0.0%                          |
| Falcon Heights               | 167,057   | 157,727   | -9,330                      | -5.6%                         |
| Gem Lake                     | 4,718   | 4,793   | 75                          | 1.6%                          |
| Lauderdale                   | 85,940  | 78,189  | -7,751                      | -9.0%                         |
| Little Canada                | 268,453   | 266,643   | -1,810                      | -0.7%                         |
| Maplewood                    | 1,187,523   | 1,202,782   | 15,259                      | 1.3%                          |
| Mounds View                  | 599,310   | 701,366   | 102,056                     | 17.0%                         |
| New Brighton                 | 791,455   | 826,625   | 35,170                      | 4.4%                          |
| North Oaks                   | 14,854  | 13,841  | -1,013                      | -6.8%                         |
| North St. Paul               | 275,303   | 300,577   | 25,274                      | 9.2%                          |
| Roseville                    | 656,809   | 640,185   | -16,624                     | -2.5%                         |
| St. Anthony                  | 108,537   | 124,093   | 15,556                      | 14.3%                         |
| St. Paul                     | 13,442,246  | 12,454,317  | -987,929                    | -7.3%                         |
| Shoreview                    | 614,688   | 588,353   | -26,335                     | -4.3%                         |
| Spring Lake Park             | 6,184   | 6,205   | 21                          | 0.3%                          |
| Vadnais Heights              | 245,982   | 247,353   | 1,371                       | 0.6%                          |
| White Bear Lake              | 587,837   | 586,837   | -1,000                      | -0.2%                         |
| Town of White Bear           | 210,368   | 196,635   | -13,733                     | -6.5%                         |
| <b>Total City &amp; Town</b> | <b>19,452,026</b>                                 | <b>18,580,531</b>                                 | <b>-871,495</b>             | <b>-4.5%</b>                  |

## Estimated Payable 2005 Fiscal Disparity Distribution Dollars By Taxing Authority (Ramsey County Portion Only)

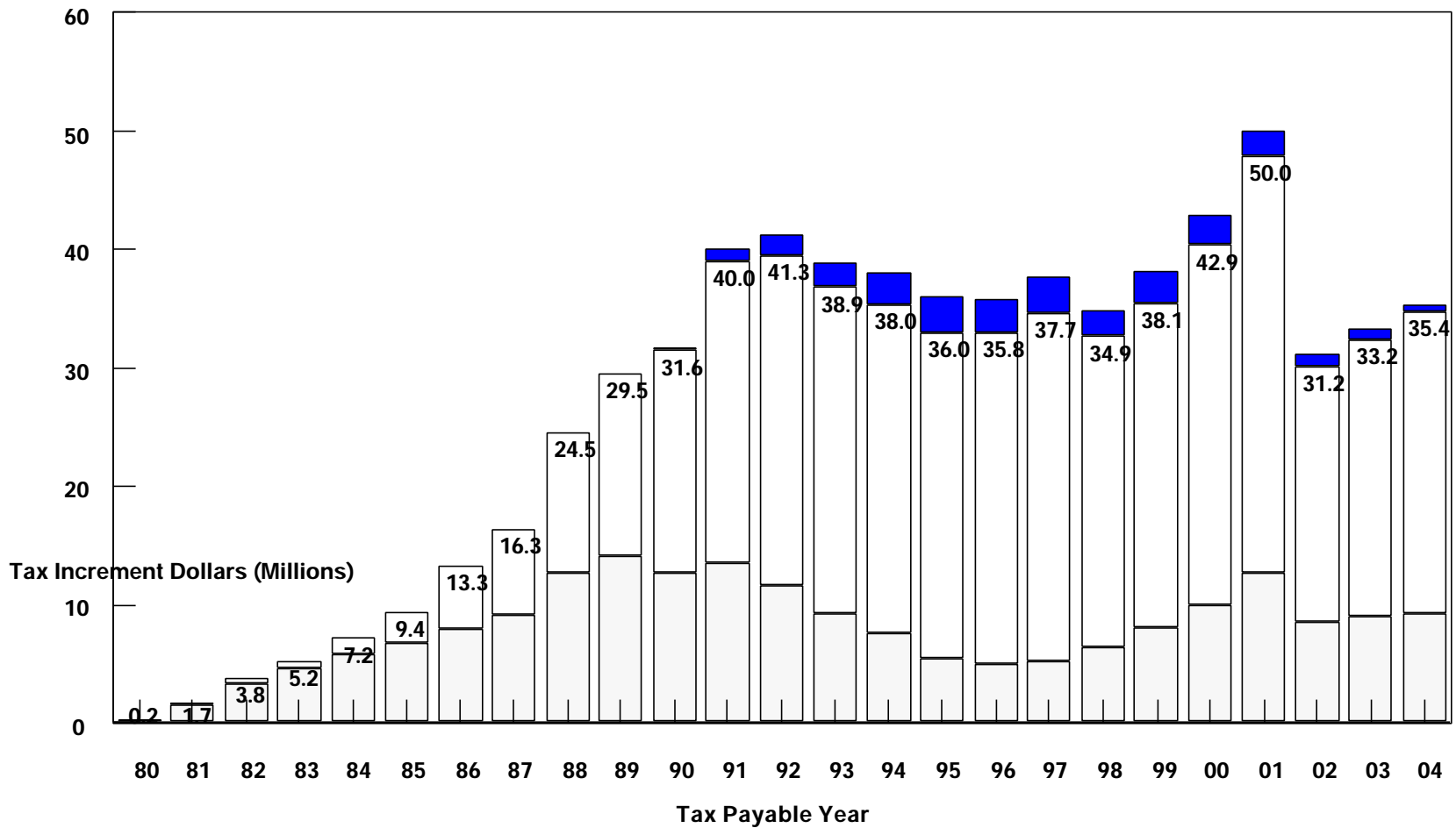
| <b>Taxing Authority</b>                | <b>Actual Pay 2004<br/>F.D. Distribution \$'s</b> | <b>Actual Pay 2005<br/>F.D. Distribution \$'s</b> | <b>Change<br/>From 2004</b> | <b>% Change<br/>From 2004</b> |
|--|---|---|-----------------------------|-------------------------------|
| <b><u>Schools</u></b>                  |   |   |                             |                               |
| I.S.D. #282                            | 149,390   | 187,422   | 38,032                      | 25.5%                         |
| I.S.D. #621                            | 1,871,021   | 2,725,845   | 854,824                     | 45.7%                         |
| I.S.D. #622                            | 1,849,791   | 1,613,638   | -236,153                    | -12.8%                        |
| I.S.D. #623                            | 1,533,040   | 1,698,625   | 165,585                     | 10.8%                         |
| I.S.D. #624                            | 1,816,884   | 1,863,257   | 46,373                      | 2.6%                          |
| I.S.D. #625                            | 14,761,716  | 14,485,152  | -276,564                    | -1.9%                         |
| N.M.I.S.D. #916                        | 19,839  | 17,451  | -2,388                      | -12.0%                        |
| <b>Total School</b>                    | <b>22,001,681</b>                                 | <b>22,591,390</b>                                 | <b>589,709</b>              | <b>2.7%</b>                   |
| <b><u>Special Taxing Districts</u></b> |   |   |                             |                               |
| Blaine HRA                             | 0   | 0   | 0                           | 0.0%                          |
| Regional Rail Authority                | 790,577   | 298,203   | -492,374                    | -62.3%                        |
| Ramsey County HRA                      | 0   | 0   | 0                           | 0.0%                          |
| Capitol Region Watershed               | 241,784   | 220,711   | -21,073                     | -8.7%                         |
| Met Council                            | 1,886,834   | 1,779,509   | -107,325                    | -5.7%                         |
| Livable Communities                    | 5,000,000   | 5,000,000   | 0                           | 0.0%                          |
| Metro Watershed                        | 401,113   | 245,171   | -155,942                    | -38.9%                        |
| Middle Miss. Watershed                 | 203   | 173   | -30                         | 0.0%                          |
| Mosquito Control                       | 329,265   | 346,193   | 16,928                      | 5.1%                          |
| North Suburban Hospital                | 20,175  | 27,187  | 7,012                       | 34.8%                         |
| Rice Creek Watershed                   | 104,316   | 108,171   | 3,855                       | 3.7%                          |
| Roseville HRA                          | 0   | 15,552  | 15,552                      | 100.0%                        |
| St. Anthony HRA                        | 2,210   | 2,027   | -183                        | -8.3%                         |
| St. Paul HRA                           | 176,548   | 163,370   | -13,178                     | -7.5%                         |
| St. Paul Port Authority                | 229,834   | 204,747   | -25,087                     | -10.9%                        |
| Valley Branch Watershed                | 4,207   | 3,927   | -280                        | -6.7%                         |
| <b>Total Special Districts</b>         | <b>9,187,066</b>                                  | <b>8,414,941</b>                                  | <b>-772,125</b>             | <b>-8.4%</b>                  |
| <b>Grand Total</b>                     | <b>\$79,717,925</b>                               | <b>\$78,558,385</b>                               | <b>-\$1,159,540</b>         | <b>-1.5%</b>                  |

**% of the Ramsey County Tax Base  
Captured by Tax Increment Districts**



Prepared by: Ramsey County, Property Records & Revenue  
Local Government, Policy & Research (CAS/JMV) 7/19/04

# Tax Increment Dollars Generated in Ramsey County



■ Base Rate Excess
 ■ Net TIF to Other Districts
 ■ Net TIF to Downtown District

Prepared by: Ramsey County, Property Records & Revenue  
 Local Government, Policy & Research (CAS/JMV) 07/19/04

# **Comparison of Changes in New Construction Values in St. Paul** **From 2004 to Estimated 2005** **By Type of Property**

| Total New Construction Estimated Market Values |              |              |                                |              |                   |               |
|--|--------------|--------------|--------------------------------|--------------|-------------------|---------------|
| Tax Payable Year                               | Residential  | Commercial   | Industrial, Utility & Railroad | Apartment    | Personal Property | Total         |
| 2004   | \$69,916,200 | \$15,280,600 | \$375,800                      | \$15,051,700 | \$37,655,600      | \$138,279,900 |
| Est. 2005                                      | 107,114,300  | 17,631,800   | 2,437,500                      | 62,737,100   | 0                 | 189,920,700   |
| % Change                                       | 53.2%        | 15.4%        | 548.6%                         | 316.8%       | -100.0%           | 37.3%         |

| New Construction Estimated Market Values - in Tax Increment Financing Districts |             |            |                                |            |                   |            |
|---|-------------|------------|--------------------------------|------------|-------------------|------------|
| Tax Payable Year  | Residential | Commercial | Industrial, Utility & Railroad | Apartment  | Personal Property | Total      |
| 2004  | 179,500     | 9,119,100  | 0                              | 4,770,100  | 37,655,600        | 51,724,300 |
| Est. 2005   | 36,630,700  | 10,223,700 | 1,335,900                      | 34,811,400 | 0                 | 83,001,700 |
| % Change  | 20307.1%    | 12.1%      | 100.0%                         | 629.8%     | -100.0%           | 60.5%      |

| New Construction Estimated Market Values - Not in Tax Increment Financing Districts |             |            |                                |            |                   |             |
|---|-------------|------------|--------------------------------|------------|-------------------|-------------|
| Tax Payable Year  | Residential | Commercial | Industrial, Utility & Railroad | Apartment  | Personal Property | Total       |
| 2004  | 69,736,700  | 6,161,500  | 375,800                        | 10,281,600 | 0                 | 86,555,600  |
| Est. 2005   | 70,483,600  | 7,408,100  | 1,101,600                      | 27,925,700 | 0                 | 106,919,000 |
| % Change  | 1.1%        | 20.2%      | 193.1%                         | 171.6%     | 0.0%              | 23.5%       |

\* Estimated 2005 values are as of 08/17/2004.

## New Tax Increment Financing Districts in Ramsey County for Taxes Payable in 2005

### **City of St. Paul**

- |  |  |
|--|--|
| 1. North Quadrant – Expansion #2:        | Additional 110 housing units located within Downtown St. Paul  |
| 2. Shepard Davern Owner Occupied:        | 130 units of owner-occupied housing facilities   |
| 3. Shepard Davern Rental Housing:        | 314 units of rental housing facilities   |
| 4. Shepard Davern Senior Rental:         | 120 units of senior housing facilities   |
| 5. Koch Mobil:                           | Approx. 1,000 owner occupied and affordable housing units  |
| 6. Westminster Junction Business Center: | Removal and remediation of contaminated soil from property located within the Phalen Corridor. Expected end use to be commercial/industrial. Includes a hazardous substance subdistrict. |

### **Little Canada**

- |                   |  |
|-------------------|--|
| 7. District #2-2: | Creation of a 57,000 s.f. office and training facility & future redevelopment of the Knox lumber site. |
|-------------------|--|

### **New Brighton**

- |                  |   |
|------------------|---|
| 8. District #30: | Commercial redevelopment of the Brighton Village Shopping Center & Beisswenger sites. |
|------------------|---|

### **Maplewood**

- |  |   |
|--|---|
| 9. District #1-7 (Van Dyke Village):     | 20 unit townhome style housing facility; 1 & 2-story units        |
| 10. District #1-8 (Sibley Cove Project): | 80 unit rental housing facility consisting of 2 & 3 bedroom units |

### **St. Anthony**

- |                                      |  |
|--------------------------------------|--|
| 11. District #3-5 (Apache Plaza III) | Mixed-use redevelopment which includes rental and owner occupied housing along with retail and office spaces |
|--------------------------------------|--|

### **White Bear Township**

- |                    |   |
|--------------------|---|
| 12. District #1-17 | 19 detached owner-occupied townhome units |
|--------------------|---|

**Estimated Percentage Change in 2005 Property Tax  
On Median Value Single Family Homes (as of 08/26/2004)  
With No Change in Levies from 2004 for All Taxing Authorities**

| City             | School | Payable 2004                 | Payable 2005                 | % Change           | Estimated % Change in Tax on Median Valued Home |       |        |       |       | Estimated<br>Change<br>From 2004<br>Total Tax |
|------------------|--------|------------------------------|------------------------------|--------------------|---|-------|--------|-------|-------|---|
|                  |        | City Median<br>Taxable Value | City Median<br>Taxable Value | In Median<br>Value | County  | City  | School | Other | Total |   |
| Arden Hills      | 621    | \$207,300                    | \$238,400                    | 15.0%              | 2.5%  | 1.8%  | -0.6%  | 7.2%  | 1.6%  | \$36  |
|                  | 623    | "                            | "                            | "                  | 2.5%  | 1.9%  | 2.3%   | 7.3%  | 2.5%  | 57  |
| Falcon Heights   | 623    | 191,000                      | 219,600                      | 15.0%              | 2.6%  | 3.8%  | 2.3%   | 6.1%  | 2.9%  | 59  |
| Gem Lake         | 624    | 177,300                      | 203,900                      | 15.0%              | 2.6%  | 5.9%  | 3.0%   | 6.7%  | 3.5%  | 66  |
| Lauderdale       | 623    | 124,200                      | 142,800                      | 15.0%              | 2.9%  | 5.0%  | 2.4%   | 6.5%  | 3.4%  | 43  |
| Little Canada    | 623    | 161,500                      | 185,700                      | 15.0%              | 2.6%  | 1.4%  | 2.3%   | 9.4%  | 2.6%  | 44  |
|                  | 624    | "                            | "                            | "                  | 2.5%  | 1.2%  | 2.9%   | 9.3%  | 2.7%  | 48  |
| Maplewood        | 622    | 156,000                      | 179,400                      | 15.0%              | 2.8%  | 6.3%  | 12.1%  | 9.6%  | 6.8%  | 129   |
|                  | 623    | "                            | "                            | "                  | 2.7%  | 6.2%  | 2.3%   | 9.5%  | 3.9%  | 71  |
|                  | 624    | "                            | "                            | "                  | 2.5%  | 6.0%  | 3.0%   | 9.3%  | 3.9%  | 75  |
| Mounds View      | 621    | 141,100                      | 162,300                      | 15.0%              | 2.2%  | -2.4% | -0.8%  | 9.1%  | 0.3%  | 6   |
| New Brighton     | 282    | 174,500                      | 200,700                      | 15.0%              | 2.4%  | 0.8%  | 4.2%   | 7.1%  | 2.7%  | 60  |
|                  | 621    | "                            | "                            | "                  | 2.3%  | 0.7%  | -0.7%  | 7.0%  | 1.2%  | 25  |
| North Oaks       | 621    | 433,800                      | 498,900                      | 15.0%              | 0.5%  | -2.8% | -1.5%  | 4.5%  | -0.4% | -18   |
|                  | 624    | "                            | "                            | "                  | 0.5%  | -2.7% | 1.7%   | 4.5%  | 0.8%  | 37  |
| North St. Paul   | 622    | 142,700                      | 164,100                      | 15.0%              | 3.1%  | 0.6%  | 12.2%  | 9.9%  | 5.8%  | 90  |
| Roseville        | 621    | 164,000                      | 188,600                      | 15.0%              | 2.7%  | 7.5%  | -0.5%  | 6.7%  | 2.9%  | 52  |
|                  | 623    | "                            | "                            | "                  | 2.9%  | 7.6%  | 2.4%   | 6.8%  | 3.9%  | 69  |
| St. Anthony      | 282    | 133,500                      | 153,500                      | 15.0%              | 2.4%  | 2.6%  | 4.2%   | 8.4%  | 3.2%  | 59  |
| St. Paul         | 625    | 115,000                      | 132,200                      | 15.0%              | 2.2%  | 2.4%  | 0.6%   | 5.5%  | 1.9%  | 23  |
| Shoreview        | 621    | 185,100                      | 212,900                      | 15.0%              | 2.5%  | 4.0%  | -0.6%  | 7.2%  | 2.1%  | 43  |
|                  | 623    | "                            | "                            | "                  | 2.6%  | 4.1%  | 2.3%   | 7.3%  | 3.1%  | 62  |
| Spring Lake Park | 621    | 146,300                      | 168,200                      | 15.0%              | 2.3%  | 2.5%  | -0.8%  | 9.2%  | 1.9%  | 36  |
| Vadnais Heights  | 621    | 168,300                      | 193,500                      | 15.0%              | 2.6%  | 3.0%  | -0.6%  | 6.7%  | 1.8%  | 31  |
|                  | 624    | "                            | "                            | "                  | 2.5%  | 3.0%  | 3.0%   | 9.3%  | 3.1%  | 56  |
| White Bear Lake  | 624    | 156,700                      | 180,200                      | 15.0%              | 2.6%  | 1.9%  | 3.0%   | 9.4%  | 2.9%  | 49  |
| White Bear Town  | 624    | 182,800                      | 210,200                      | 15.0%              | 2.5%  | 1.9%  | 3.0%   | 9.3%  | 2.9%  | 58  |

**Change in Market Values & Property Taxes on Select Residential Properties**  
**From 2001 to 2005**  
**In the City of St. Paul**  
**Assuming No Change From 2004 Levies for All Taxing Authorities**

|                                     | Payable<br>2001<br>Tax Year | Payable<br>2002<br>Tax Year | % Change<br>'00 to '01 | Payable<br>2003<br>Tax Year | % Change<br>'01 to '02 | Payable<br>2004<br>Tax Year | % Change<br>'03 to '04 | Estimated<br>Payable<br>2005<br>Tax Year | % Change<br>04 to '05 | Value Change '01 to '05<br>Tax Change '01 to '05 |        |
|-------------------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------|--|-----------------------|--|--------|
|                                     |                             |                             |                        |                             |                        |                             |                        |  |                       | Value & Tax                                      | %      |
| <b>Property: 204 Granite Street</b> |                             |                             |                        |                             |                        |                             |                        |  |                       |  |        |
| Estimated Market Value:             | \$73,300                    | \$88,000                    | 20.1%                  | \$101,900                   | 15.8%                  | \$108,900                   | 6.9%                   | \$118,900                                | 9.2%                  | \$45,600   | 62.2%  |
| Taxable Market Value:               | \$59,500                    | \$64,600                    | 8.6%                   | \$71,100                    | 10.1%                  | \$79,600                    | 12.0%                  | \$91,500                                 | 14.9%                 | \$32,000   | 53.8%  |
| County                              | \$229                       | \$227                       | -0.9%                  | \$245                       | 7.9%                   | \$271                       | 10.6%                  | \$285                                    | 5.2%                  | \$56   | 24.5%  |
| City                                | 196                         | 173                         | -11.7%                 | 185                         | 6.9%                   | 192                         | 3.8%                   | 203                                      | 5.7%                  | 7  | 3.6%   |
| School                              | 215                         | 156                         | -27.4%                 | 226                         | 44.9%                  | 246                         | 8.8%                   | 234                                      | -4.9%                 | 19   | 8.8%   |
| Special District                    | 47                          | 26                          | -44.7%                 | 36                          | 38.5%                  | 33                          | -8.3%                  | 36                                       | 9.1%                  | -11  | -23.4% |
| Fiscal Disparity                    | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | 0  | 0.0%   |
| Tax Increment                       | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | 0  | 0.0%   |
| Total                               | \$687                       | \$582                       | -15.3%                 | \$692                       | 18.9%                  | \$742                       | 7.2%                   | \$758                                    | 2.2%                  | \$71   | 10.3%  |
| <b>Property: 1971 Hawthorne</b>     |                             |                             |                        |                             |                        |                             |                        |  |                       |  |        |
| Estimated Market Value:             | \$95,000                    | \$114,000                   | 20.0%                  | \$129,100                   | 13.2%                  | \$141,400                   | 9.5%                   | \$152,900                                | 8.1%                  | \$57,900   | 60.9%  |
| Taxable Market Value:               | \$88,100                    | \$95,600                    | 8.5%                   | \$105,200                   | 10.0%                  | \$117,800                   | 12.0%                  | \$135,500                                | 15.0%                 | \$47,400   | 53.8%  |
| County                              | \$370                       | \$373                       | 0.8%                   | \$451                       | 20.9%                  | \$474                       | 5.1%                   | \$491                                    | 3.6%                  | \$121  | 32.7%  |
| City                                | 316                         | 286                         | -9.5%                  | 318                         | 11.2%                  | 336                         | 5.7%                   | 349                                      | 3.9%                  | 33   | 10.4%  |
| School                              | 341                         | 257                         | -24.6%                 | 372                         | 44.7%                  | 412                         | 10.8%                  | 403                                      | -2.2%                 | 62   | 18.2%  |
| Special District                    | 84                          | 55                          | -34.5%                 | 80                          | 45.5%                  | 68                          | -15.0%                 | 75                                       | 10.3%                 | -9   | -10.7% |
| Fiscal Disparity                    | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | 0  | 0.0%   |
| Tax Increment                       | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | 0  | 0.0%   |
| Total                               | \$1,111                     | \$971                       | -12.6%                 | \$1,221                     | 25.7%                  | \$1,290                     | 5.7%                   | \$1,318                                  | 2.2%                  | \$207  | 18.6%  |
| <b>Property: 749 Summit</b>         |                             |                             |                        |                             |                        |                             |                        |  |                       |  |        |
| Estimated Market Value:             | \$610,000                   | \$795,000                   | 30.3%                  | \$1,181,600                 | 48.6%                  | \$1,285,600                 | 8.8%                   | \$1,297,700                              | 0.9%                  | \$687,700  | 112.7% |
| Taxable Market Value:               | \$509,100                   | \$552,400                   | 8.5%                   | \$646,800                   | 17.1%                  | \$774,600                   | 19.8%                  | \$905,400                                | 16.9%                 | \$396,300  | 77.8%  |
| County                              | \$3,042                     | \$2,856                     | -6.1%                  | \$3,423                     | 19.9%                  | \$4,153                     | 21.3%                  | \$4,343                                  | 4.6%                  | \$1,301  | 42.8%  |
| City                                | 2,603                       | 2,193                       | -15.8%                 | 2,586                       | 17.9%                  | 2,944                       | 13.8%                  | 3,084                                    | 4.8%                  | 481  | 18.5%  |
| School                              | 4,558                       | 1,969                       | -56.8%                 | 2,843                       | 44.4%                  | 3,376                       | 18.7%                  | 3,477                                    | 3.0%                  | -1,081   | -23.7% |
| Special District                    | 622                         | 331                         | -46.8%                 | 501                         | 51.4%                  | 509                         | 1.6%                   | 549                                      | 7.9%                  | -73  | -11.7% |
| Fiscal Disparity                    | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | 0  | 0.0%   |
| Tax Increment                       | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | 0  | 0.0%   |
| Total                               | \$10,825                    | \$7,349                     | -32.1%                 | \$9,353                     | 27.3%                  | \$10,982                    | 17.4%                  | \$11,453                                 | 4.3%                  | \$628  | 5.8%   |



**Change in Market Values & Property Taxes on Select Commercial Properties  
From 2001 to 2005  
In the City of St. Paul  
Assuming No Change From 2004 Levies for All Taxing Authorities**

|   | Payable<br>2001<br>Tax Year | Payable<br>2002<br>Tax Year | % Change<br>'01 to '02 | Payable<br>2003<br>Tax Year | % Change<br>'02 to '03 | Payable<br>2004<br>Tax Year | % Change<br>'03 to '04 | Estimated<br>Payable<br>2005<br>Tax Year | % Change<br>04 to '05 | Value Change '01 to '05<br>Tax Change '01 to '05 |         |
|---|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------------|------------------------|--|-----------------------|--|---------|
|   |                             |                             |                        |                             |                        |                             |                        |  |                       | Value & Tax                                      | %       |
| <b>Property: Flower Hut, Rice Street, St. Paul</b>            |                             |                             |                        |                             |                        |                             |                        |  |                       |  |         |
| Estimated Market Value:                                       | \$29,000                    | \$30,500                    | 5.2%                   | \$60,000                    | 96.7%                  | \$90,000                    | 50.0%                  | \$90,000                                 | 0.0%                  | \$61,000   | 210.3%  |
| Taxable Market Value:   | \$29,000                    | \$30,500                    | 5.2%                   | \$60,000                    | 96.7%                  | \$90,000                    | 50.0%                  | \$90,000                                 | 0.0%                  | \$61,000   | 210.3%  |
| County  | \$144                       | \$75                        | -47.9%                 | \$205                       | 173.3%                 | \$123                       | -40.0%                 | \$108                                    | -12.2%                | -\$36  | -25.0%  |
| City  | 102                         | 58                          | -43.1%                 | 125                         | 115.5%                 | 87                          | -30.4%                 | 77                                       | -11.5%                | -\$25  | -24.5%  |
| School  | 227                         | 52                          | -77.1%                 | 143                         | 175.0%                 | 160                         | 11.9%                  | 137                                      | -14.4%                | -\$90  | -39.6%  |
| Special District  | 23                          | 9                           | -60.9%                 | 20                          | 122.2%                 | 15                          | -25.0%                 | 14                                       | -6.7%                 | -\$9   | -39.1%  |
| Fiscal Disparity  | 187                         | 183                         | -2.1%                  | 241                         | 31.7%                  | 501                         | 107.9%                 | 500                                      | -0.2%                 | \$313  | 167.4%  |
| Tax Increment   | 294                         | 249                         | -15.3%                 | 483                         | 94.0%                  | 989                         | 104.8%                 | 866                                      | -12.4%                | \$572  | 194.6%  |
| State Business  |                             | 265                         | 100.0%                 | 490                         | 84.9%                  | 771                         | 57.3%                  | 771                                      | 0.0%                  | \$771  | 100.0%  |
| Total   | \$977                       | \$891                       | -8.8%                  | \$1,707                     | 91.6%                  | \$2,646                     | 55.0%                  | \$2,473                                  | -6.5%                 | \$1,496  | 153.1%  |
| <b>Property: St. Patrick's Guild, Randolph Ave., St. Paul</b> |                             |                             |                        |                             |                        |                             |                        |  |                       |  |         |
| Estimated Market Value:                                       | \$235,800                   | \$271,200                   | 15.0%                  | \$311,900                   | 15.0%                  | \$311,900                   | 0.0%                   | \$343,100                                | 10.0%                 | \$107,300  | 45.5%   |
| Taxable Market Value:   | \$235,800                   | \$271,200                   | 15.0%                  | \$311,900                   | 15.0%                  | \$311,900                   | 0.0%                   | \$343,100                                | 10.0%                 | \$107,300  | 45.5%   |
| County  | \$2,344                     | \$2,233                     | -4.7%                  | \$2,495                     | 11.7%                  | \$2,011                     | -19.4%                 | \$1,962                                  | -2.4%                 | -\$382   | -16.3%  |
| City  | 2,006                       | 1,714                       | -14.6%                 | 1,885                       | 10.0%                  | 1,426                       | -24.4%                 | 1,393                                    | -2.3%                 | -\$613   | -30.6%  |
| School  | 3,691                       | 1,538                       | -58.3%                 | 1,932                       | 25.6%                  | 1,578                       | -18.3%                 | 1,520                                    | -3.7%                 | -\$2,171   | -58.8%  |
| Special District  | 479                         | 259                         | -45.9%                 | 364                         | 40.5%                  | 246                         | -32.4%                 | 248                                      | 0.8%                  | -\$231   | -48.2%  |
| Fiscal Disparity  | 1,185                       | 1,188                       | 0.3%                   | 1,669                       | 40.5%                  | 1,926                       | 15.4%                  | 2,144                                    | 11.3%                 | \$959  | 80.9%   |
| Tax Increment   | 0                           | 0                           | 0.0%                   | 0                           | 0.0%                   | 0                           | 0.0%                   | 0  | 0.0%                  | \$0  | 0.0%    |
| State Business  |                             | 1,723                       | 100.0%                 | 3,397                       | 97.2%                  | 2,970                       | -12.6%                 | 3,307                                    | 11.3%                 | \$3,307  | 100.0%  |
| Total   | \$9,705                     | \$8,655                     | -10.8%                 | \$11,742                    | 35.7%                  | \$10,157                    | -13.5%                 | \$10,574                                 | 4.1%                  | \$869  | 9.0%    |
| <b>Property: Marshall Fields, Cedar Street, St. Paul</b>      |                             |                             |                        |                             |                        |                             |                        |  |                       |  |         |
| Estimated Market Value:                                       | \$7,700,000                 | \$8,177,900                 | 6.2%                   | \$8,668,000                 | 6.0%                   | \$10,500,000                | 21.1%                  | \$11,000,000                             | 4.8%                  | \$3,300,000                                      | 42.9%   |
| Taxable Market Value:   | \$7,700,000                 | \$8,177,900                 | 6.2%                   | \$8,668,000                 | 6.0%                   | \$10,500,000                | 21.1%                  | \$11,000,000                             | 4.8%                  | \$3,300,000                                      | 42.9%   |
| County  | \$5,292                     | -\$1,320                    | -124.9%                | \$2,789                     | -311.3%                | -\$6,417                    | -330.1%                | -\$5,889                                 | -8.2%                 | -\$11,181  | -211.3% |
| City  | 4,530                       | -1,012                      | -122.3%                | 2,107                       | -308.2%                | -4,549                      | -315.9%                | -4,181                                   | -8.1%                 | -\$8,711   | -192.3% |
| School  | 13,964                      | -868                        | -106.2%                | 9,051                       | -1142.7%               | 5,187                       | -42.7%                 | 4,588                                    | -11.5%                | -\$9,376   | -67.1%  |
| Special District  | 1,082                       | -153                        | -114.1%                | 408                         | -366.7%                | -786                        | -292.6%                | -744                                     | -5.3%                 | -\$1,826   | -168.8% |
| Fiscal Disparity  | 70,159                      | 65,035                      | -7.3%                  | 43,662                      | -32.9%                 | 73,426                      | 68.2%                  | 76,936                                   | 4.8%                  | \$6,777  | 9.7%    |
| Tax Increment   | 267,678                     | 160,925                     | -39.9%                 | 160,450                     | -0.3%                  | 205,963                     | 28.4%                  | 189,002                                  | -8.2%                 | -\$78,676  | -29.4%  |
| State Business  |                             | 94,320                      | 100.0%                 | 88,885                      | -5.8%                  | 113,223                     | 27.4%                  | 118,634                                  | 4.8%                  | \$118,634  | 100.0%  |
| Total   | \$362,705                   | \$316,927                   | -12.6%                 | \$307,352                   | -3.0%                  | \$386,047                   | 25.6%                  | \$378,346                                | -2.0%                 | \$15,641   | 4.3%    |

### Ramsey County Tax Court Petitions Filed

